

ELLIJAY CITY HALL

OCTOBER 15, 2018

WORKSHOP

5:30

REGULAR MEETING

6:00

Call to Order

Prayer and Pledge of Allegiance

Approval of Agenda

Approval of Minutes for September Meeting

Approval of September Financial Statement

Staff Reports

Citizen Input

NEW BUSINESS

Review and Action – A Resolution to Adopt the Updated Community Work Program and Capital Improvements Element for Gilmer County and the Cities of Ellijay and East Ellijay

Review and Action – Harrison Park Advisory Board Vacancy

Review and Action – 2019 Budget

Review and Action – 2018 Millage Rate

Review and Action – An Ordinance to Amend and Restate the Retirement Plan for the Employees of the City of Ellijay

Executive Session – Pending Litigation, Personnel

Adjourn

Mayors Report

- The Department of Community Affairs has approved the Annual Update to the Community Work Program and Capital Improvements Element. An adoption Resolution is included for review and is on the agenda for action.
- There are two applications for the Harrison Park Advisory Board included in your packet and this item is on the agenda should you wish to make an appointment.
- The 2019 Budget and 2018 Millage are on the agenda for adoption. The proposed budget is included in your packet for review. The proposed millage is 3.35.
- Per the Georgia Municipal Association, action is required in order to ensure continued tax-favored treatment by the IRS for GMEBS member plans. A copy of the summary of key amendments to the restated Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan and accompanying ordinance is included in your packet for review. GMA asks that we complete this by November 15th, 2018. City attorney, Kayann West has reviewed the document and it is on the agenda for action.

**City of Ellijay
September 17, 2018**

**Workshop
5:30 PM**

**Public Hearing
Re-Zoning Request
649 River Street
5:45 PM-5:48 PM**

**Regular Meeting
Started at 6:00 PM and Ended at 6:05 PM**

Council Meeting Called to Order:

Welcome

Mayor Al Hoyle welcomed everyone to the meeting.

Prayer

Prayer was given by Al Fuller

Pledge of Allegiance

Mayor Al Hoyle led the Pledge of Allegiance.

Attendance:

Al Hoyle, Mayor - Present
David Westmoreland, Mayor Pro-Tem - Present
Ruth Caudell, Councilmember - Present
Al Fuller, Councilmember - Present
Kathryn Lancey, Councilmember - Present
Lynelle Stewart, Councilmember - Present
Kayann Haden West, City Attorney - Present
Amy Crump, City Clerk - Present
Edward Lacey, Police Chief - Present
Sam West, Fire Chief - Present
Don Schneider, Code Enforcement - Present

Approval of Agenda:

Councilmember Ruth Caudell made a motion to approve the September 17, 2018 Agenda. Motion seconded by Councilmember Katie Lancey. All voted for.

Approval of Minutes:

Councilmember Lynelle Stewart made a motion to approve the August 20, 2018 minutes. Motion seconded by Councilmember Al Fuller. All voted for.

Approval of Financial Statements:

Councilmember Katie Lancey made a motion to approve the August financial statement. Motion seconded by Councilmember Al Fuller. All voted for.

Staff Reports:

Fire Chief Sam West stated that the new fire engine is now in service. Code Enforcement Officer Don Schneider stated that the owner of 649 River Street has met all of the requirements. Police Chief Ed Lacey stated that there were 750-850 people that participated in the National Night of Crime, it was a very positive event for our community.

Citizen Input:

None

Old Business:

None

New Business:

Review and Action: Zoning Change Request 649 River Street: Mayor Pro Tem David Westmoreland made a motion to approve the zoning change request from general commercial to R-1. Councilmember Al Fuller seconded the motion. All voted for.

Review and Action: Harrison Park Advisory Board Vacancy: Councilmember Ruth Caudell made a motion to table this until the next Council Meeting. Councilmember Al Fuller seconded the motion. All voted for.

Review and Action: A Resolution Providing for Minimum Design and Materials Specifications for Streets Graded and Constructed Within the City of Ellijay: Councilmember Katie Lancey made a motion to adopt the Resolution. Mayor Pro Tem David Westmoreland seconded the motion. All voted for.

Executive Session:

None

Adjourn:

Councilmember Al Fuller made a motion to adjourn at 6:05 PM. The motion was seconded by Councilmember Lynelle Stewart. All voted for.


Amy Crump, City Clerk

City of Ellijay
September 27, 2018

Special Called Meeting
9:00 AM - 11:03 AM

Council Meeting Called to Order:

Welcome

Mayor Al Hoyle welcomed everyone to the meeting.

Prayer

Prayer was given by Al Fuller

Pledge of Allegiance

Mayor Hoyle led the Pledge of Allegiance.

Attendance:

Al Hoyle, Mayor - Present

David Westmoreland, Mayor Pro-Tem - Present

Ruth Caudell, Councilmember - Present

Al Fuller, Councilmember - Present

Kathryn Lancey, Councilmember - Absent

Lynelle Stewart, Councilmember - Present

Approval of Agenda:

Councilmember Al Fuller made a motion to approve the September 27, 2018 Agenda. Motion seconded by Councilmember Ruth Caudell. All voted for.

New Business:

Presentation of 2019 Proposed Budget

Workshop:

Urban Redevelopment Plan etc.

Adjourn:

Councilmember Ruth Caudell made a motion to adjourn the meeting. The motion was seconded by Councilmember Al Fuller. All voted for.



Amy Crump, City Clerk

City of Ellijay
September 27, 2018

Public Hearing

2019 Proposed Budget

Started at 9:15 AM and Ended at 9:17 AM

Public Hearing Called to Order:

Welcome

Mayor Hoyle called the hearing to order at 9:15 AM.

Attendance:

Al Hoyle, Mayor - Present

David Westmoreland, Mayor Pro-Tem - Present

Lynelle Stewart, Councilmember - Present

Ruth Caudell, Councilmember - Present

Al Fuller, Councilmember - Present

Kathryn Lancey, Councilmember - Absent

Amy Crump, City Clerk - Present

The public hearing was attended by Kent Sanford. There were no public comments made.

The public hearing was closed by Mayor Hoyle at 9:17 AM.



Amy Crump, City Clerk

October 19, 2018

RE: Monthly Code Enforcement Update

Building/Construction	Building Permits	Land Disturbing Permits	Building Planning Meetings	Inspections
	3	1	9	14

Zoning	Zoning Change Applications	Zoning Variance Applications	Zoning Consultations
	0	0	6

Housing & General Code Enforcement	Verbal Warnings	Written Warnings	Complaint Mediation	Citations
	10	2	4	0

Computers & Communications	Hardware/Software Purchased	Troubleshooting / Hardware/Software Installation
	-0-	-0-

Don Schneider, Code Enforcement Officer

[illegible]

	CITATIONS			WARNINGS			CALLS FOR SERVICE				MILES DRIVEN		
	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.	Last Mo.	Last Yr.	This Mo.	Last Yr.
Chief Lacey	8	1	0	8	0	0	2	2	0	388	682	240	240
Capt. Grace	0	1	0	0	0	1	5	8	0	1145	816	1324	1324
Officer Dover	5	5	0	24	5	0	9	2	3	808	870	97	97
Officer Chastain	10	1	17	50	13	70	15	11	38	611	749	544	544
Officer Mashburn	3	0	2	4	19	12	6	10	33	957	612	1167	1167
Officer T. McClure	24	26	22	29	87	59	18	20	40	909	865	1482	1482
Officer Heath	3	2	0	2	37	0	3	7	0	675	748	715	715
Officer Ware	31	49	19	41	4	20	9	10	10	1195	1103	951	951
Officer Lowery	7	14	1	22	63	20	13	0	33	804	295	918	918
Ofc. Colburn	0	1	0	0	0	0	3	2	0	1140	0	560	560
Totals	91	100	61	180	63	182	83	0	157	8632	295	7998	7998

	Last Mo.	Last Yr.	This Mo.	Difference
GSP Citations	1	0	11	11
Accidents Worked	12	0	14	14
Accidents TOT GSP	1	0	2	2
Mutual Aid	35	0	5	5

SEPTEMBER 2018

Elijay Police Department
Investigations Division Monthly Report

Property Crimes	Assigned	CLEARED ARREST	EXCEPTION	UN FOUNDED	OPEN INACTIVE	DOLLAR LOSS	DOLLAR RECOVERED	TOTALS
Residential Burglary	1				1			2
Business Burglary								0
Entering Auto								2
Felony Theft	1	1						2
Misdemeanor Theft								0
Criminal Damage								0
Criminal Trespass								0
Motor Vehicle Theft								0
Arson								0
Forgery 1st Degree								0
Forgery 2nd Degree								0
Embezzlement								0
Identity Fraud								0
FTC Fraud								0
Deposit Account Fraud Misd.								0
Deposit Account Fraud Felony								2
Other Property Crime	1				1			8
Total Property Crime	3	1	0	0	2	0	0	6

Persons Crime	Assigned	CLEARED ARREST	EXCEPTION	UN FOUNDED	OPEN INACTIVE	DOLLAR LOSS	DOLLAR RECOVERED	TOTALS
Simple Battery								0
Battery								0
Aggravated Battery								0
Simple Assault								0
Aggravated Assault								0
Kidnapping								0
Missing person								0
Rape								0
Death Investigation / Natural								0
Death Investigation / Suicide								

EliJay Police Department

[illegible]

Al Hoyle, Mayor
Amy Crump, City Clerk



COUNCIL MEMBERS:
Ruth Caudell Al Fuller
Kathryn Lancey Lynelle Stewart
David Westmoreland

CITY OF ELLIJAY

A RESOLUTION TO ADOPT THE UPDATED COMMUNITY WORK PROGRAM AND CAPITAL IMPROVEMENTS ELEMENT FOR GILMER COUNTY AND THE CITIES OF ELLIJAY AND EAST ELLIJAY

WHEREAS the Georgia Planning Act of 1989 requires local governments which assess impact fees to update their Community Work Programs, Capital Improvement Element, and other relative documents on an annual basis; and,

WHEREAS Gilmer County and the Cities of Ellijay and East Ellijay have for that reason recently updated their Community Work Programs; and,

WHEREAS the Ellijay-Gilmer County Water and Sewerage Authority has for that reason prepared updated documents relative to current and proposed capital improvements projects in its service area and impact fee financial information for its service area; and,

WHEREAS these updates and documents have been prepared in accordance with the Minimum Planning Standards and Procedures for Local Comprehensive Planning established by the Georgia Planning Act of 1989 and other applicable rules; and,

WHEREAS Gilmer County and the Cities of Ellijay and East Ellijay held a joint Public Hearing on Monday, August 27th, 2018 at 10:00 am in the East Ellijay City Hall for which customary and adequate public notice was given; and,

WHEREAS the Department of Community Affairs has reviewed these documents and finds them in compliance with the Minimum Standards, and the Northwest Georgia Regional Commission reviewed these documents with positive findings;

THEREFORE BE IT RESOLVED that Mayor and Council of Ellijay hereby adopt the 2019-2023 Community Work Program for Gilmer County; and furthermore, adopts updates prepared by the Ellijay-Gilmer County Water and Sewerage Authority, namely the Ellijay/Gilmer County Capital Improvements Project Updates for July 1, 2018 to June 30, 2023 for both water and sewerage, and the 2017-2018 Impact Fee Financial Reports for both water and sewerage.

Adopted this 15th day of October, 2018.

BY:

Al Hoyle, Mayor

ATTEST:

Amy Crump, City Clerk

2019 Proposed Budget

Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Revenues GF				
100-0000-00-112705	Due from SPLOST	\$63,517.00	\$53,334.82	\$0.00
100-0000-00-311100	Real Property Taxes-Current	\$205,580.00	\$121,219.94	\$214,087.00
100-0000-00-311110	Public Utilities Tax	\$12,000.00	\$12,839.48	\$13,000.00
100-0000-00-311200	Real Property Tax-Prior Years	\$1,000.00	\$412.64	\$0.00
100-0000-00-311300	Personal Property Tax-Current	\$64,920.00	\$13,692.87	\$48,983.00
100-0000-00-311310	Motor Vehicle Tax	\$25,000.00	\$1,960.23	\$2,000.00
100-0000-00-311315	TAVT Tax	\$73,000.00	\$60,621.65	\$120,000.00
100-0000-00-311320	Mobile Home Tax	\$345.00	\$614.29	\$600.00
100-0000-00-311400	Personal Property-Delinquent	\$1,000.00	\$2,051.29	\$2,000.00
100-0000-00-311600	Intangible Tax	\$500.00	\$0.00	\$0.00
100-0000-00-311700	Franchise Tax	\$262,186.00	\$232,003.69	\$250,000.00
100-0000-00-311910	Pen/Int-Real Property	\$2,000.00	\$181.86	\$1,000.00
100-0000-00-313100	Local Option Sales Tax	\$620,000.00	\$273,092.19	\$625,000.00
100-0000-00-314200	Alcohol Tax	\$80,000.00	\$33,275.61	\$80,000.00
100-0000-00-316200	Insurance Premium Tax	\$90,000.00	\$0.00	\$100,000.00
100-0000-00-316300	Financial Institution Tax	\$12,000.00	\$14,137.09	\$14,000.00
100-0000-00-316400	Transfer Tax Collections	\$100.00	\$5,129.88	\$3,000.00
100-0000-00-319120	Pen/Int-Personal Property	\$250.00	\$30.28	\$250.00
100-0000-00-319500	Fi Fa	\$200.00	\$0.00	\$200.00
100-0000-00-319600	Returned Check Fees	\$100.00	\$0.00	\$0.00
100-0000-00-321110	Licenses-Beer/Wine	\$12,200.00	\$1,500.00	\$15,000.00
100-0000-00-321125	Licenses - Wine Tasting Room	\$500.00	\$0.00	\$1,000.00
100-0000-00-321130	Licenses - Distilled Spirits	\$3,000.00	\$0.00	\$5,000.00
100-0000-00-321400	General Business Licenses	\$50,000.00	\$22,920.00	\$50,000.00
100-0000-00-321410	Real Estate Licenses	\$1,000.00	\$150.00	\$1,000.00
100-0000-00-321420	Insurance Licenses	\$8,000.00	\$6,225.00	\$8,000.00
100-0000-00-322100	Building Permit Fees	\$4,000.00	\$28,419.38	\$10,000.00
100-0000-00-322120	Zoning Request Fees	\$500.00	\$750.00	\$1,000.00
100-0000-00-322140	Sign Permits	\$500.00	\$360.00	\$500.00

100-0000-00-322150	Soil/Erosion Permits	\$0.00	\$50.00	\$100.00
100-0000-00-322902	Special Event Alcohol Fee	\$0.00	\$100.00	\$300.00
100-0000-00-323100	Business License Penalty	\$500.00	\$702.95	\$500.00
100-0000-00-333000	Housing Authority Pilot	\$20,000.00	\$24,160.19	\$24,000.00
100-0000-00-335100	Homeowner Tax Relief	\$0.00	\$468.30	\$0.00
100-0000-00-341400	Printing/Copying Fees	\$100.00	\$1.00	\$100.00
100-0000-00-342120	Police-Accident Reports	\$100.00	\$265.00	\$200.00
100-0000-00-342125	Criminal Records Check	\$400.00	\$302.00	\$500.00
100-0000-00-351170	Municipal Court Fines	\$197,750.00	\$116,255.02	\$203,645.21
100-0000-00-351171	Court Cost	\$1,500.00	\$2,018.00	\$1,500.00
100-0000-00-351172	Parking Tickets	\$200.00	\$0.00	\$0.00
100-0000-00-361000	Interest Income	\$200.00	\$172.01	\$200.00
100-0000-00-383000	Insurance Recovery	\$5,000.00	\$0.00	\$0.00
100-0000-00-389000	Misc Income	\$1,000.00	\$840.70	\$1,000.00
Total Revenues		\$1,820,148.00	\$1,030,257.36	\$1,797,665.21
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Council Expenditures				
100-1100-11-511100	Salaries	\$18,000.00	\$7,500.00	\$18,000.00
100-1100-11-512200	FICA	\$1,377.00	\$573.75	\$1,377.00
100-1100-11-523500	Travel Expense	\$9,000.00	\$2,387.56	\$9,000.00
100-1100-11-523700	Education & Training	\$1,000.00	\$2,100.00	\$2,000.00
Total Expenditures		\$29,377.00	\$12,561.31	\$30,377.00
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
City Hall Expenditures				
100-1500-15-511100	Salaries	\$155,000.00	\$68,546.86	\$161,650.00
100-1500-15-511101	Compensation-Planning and Zoning	\$1,000.00	\$550.00	\$1,000.00
100-1500-15-512100	Group Insurance	\$33,000.00	\$8,496.85	\$28,000.00
100-1500-15-512101	City Match Retirement	\$520.00	\$174.71	\$520.00
100-1500-15-512200	FICA	\$11,858.00	\$5,138.24	\$12,366.00
100-1500-15-512400	GMEBS	\$35,828.00	\$17,527.98	\$36,900.00
100-1500-15-512700	Workers Comp Ins.	\$36,000.00	\$12,690.00	\$28,000.00
100-1500-15-512900	Payroll Expense	\$0.00	\$0.00	\$0.00
100-1500-15-521100	Accounting & Audit Expense	\$12,500.00	\$4,000.00	\$12,500.00
100-1500-15-521210	Legal Services	\$6,000.00	\$1,715.00	\$6,000.00

100-1500-15-521220	Legal - Settlements		\$0.00	\$0.00	\$0.00
100-1500-15-521302	Contract Services-USTI & TBS		\$15,000.00	\$0.00	\$5,000.00
100-1500-15-521310	Building Inspection Services		\$0.00	\$70.00	\$0.00
100-1500-15-521320	City Website Maintenance		\$3,000.00	\$90.00	\$500.00
100-1500-15-521400	Election Costs		\$0.00	\$0.00	\$5,000.00
100-1500-15-521514	Fi Fa Filing Fees		\$100.00	\$7.00	\$100.00
100-1500-15-521515	Outside Collection Fees		\$500.00	\$0.00	\$0.00
100-1500-15-522110	Sanitation Collection		\$0.00	\$0.00	\$0.00
100-1500-15-522200	Repairs and Maintenance		\$1,600.00	\$2,238.99	\$2,500.00
100-1500-15-522210	Vehicle Repairs and Maintenance		\$500.00	\$88.00	\$500.00
100-1500-15-522211	Equip-Repairs and Maintenance		\$500.00	\$0.00	\$500.00
100-1500-15-523100	Property & Liability Insurance		\$11,900.00	\$21,210.00	\$12,014.00
100-1500-15-523200	Telephone Expense		\$10,000.00	\$4,081.68	\$10,000.00
100-1500-15-523300	Advertising		\$1,950.00	\$1,186.00	\$2,000.00
100-1500-15-523500	Travel Expenses		\$3,000.00	\$2,383.76	\$3,000.00
100-1500-15-523600	Dues, Fees & Subscriptions		\$1,600.00	\$610.00	\$1,500.00
100-1500-15-523700	Education & Training		\$4,000.00	\$1,571.22	\$4,000.00
100-1500-15-523850	Contracted Labor		\$2,000.00	\$1,498.40	\$2,000.00
100-1500-15-531100	Office/Operating Supplies		\$6,000.00	\$2,958.59	\$6,000.00
100-1500-15-531102	Fireworks		\$8,500.00	\$4,250.00	\$8,500.00
100-1500-15-531110	Tires & Tubes		\$500.00	\$0.00	\$500.00
100-1500-15-531130	Postage		\$2,200.00	\$0.00	\$2,200.00
100-1500-15-531190	Misc Expense		\$500.00	\$312.09	\$500.00
100-1500-15-531210	Water, Sewer & Garbage Expense		\$3,000.00	\$1,458.13	\$3,000.00
100-1500-15-531220	Natural Gas Expense		\$4,000.00	\$1,247.83	\$4,000.00
100-1500-15-531230	Electric Expense		\$14,000.00	\$6,347.52	\$14,000.00
100-1500-15-531270	Vehicle Gas Expense		\$1,000.00	\$253.74	\$1,000.00
100-1500-15-531700	Other Supplies		\$300.00	\$441.75	\$500.00
100-1500-15-533400	City Code Book Supplement		\$1,000.00	\$0.00	\$4,000.00
100-1500-15-541100	Land Purchase		\$0.00	\$0.00	\$0.00
100-1500-15-542200	Vehicle Purchases		\$0.00	\$0.00	\$0.00
100-1500-15-542300	Furniture & Fixtures		\$500.00	\$0.00	\$500.00
100-1500-15-542400	Computer Equipment		\$1,500.00	\$0.00	\$1,000.00
100-1500-15-542500	Other Equipment		\$0.00	\$0.00	\$0.00

100-1500-15-543200	Computer Equipment	\$0.00	\$0.00	\$0.00
100-1500-15-543201	Leased Equipment	\$2,500.00	\$1,049.62	\$2,500.00
100-1500-15-543210	Payroll Administrative Fee	\$3,500.00	\$1,701.90	\$3,500.00
100-1500-15-571000	Intergovernmental Payments	\$15,000.00	\$15,000.00	\$15,000.00
100-1500-15-571500	Intergovernmental Payments- JDA	\$19,000.00	\$4,800.00	\$19,000.00
100-1500-15-572000	Interagency Contributions	\$2,000.00	\$2,000.00	\$4,000.00
100-1500-15-572100	Fees Paid to GMA	\$1,100.00	\$0.00	\$600.00
100-1500-15-572200	fees Paid to NGRDC	\$1,650.00	\$0.00	\$1,700.00
100-1500-15-572500	Fees paid to Chamber of Commerce	\$0.00	\$4,328.91	\$0.00
100-1500-15-572700	Fees paid to Dept. of Homeland Security	\$300.00	\$0.00	\$300.00
100-1500-15-582201	Capital Reserve	\$62,517.00	\$0.00	\$0.00
100-1500-15-900000	Tax Refunds	\$500.00	\$179.08	\$500.00
100-1500-15-900001	Business Licenses Refunds	\$0.00	\$600.00	\$0.00
Total Expenditures		\$498,423.00	\$200,803.85	\$428,350.00
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Court Expenditures				
100-2650-26-521304	Contract Services - Court	\$13,680.00	\$7,120.00	\$14,000.00
100-2650-26-571000	Monthly Fine Payments	\$40,000.00	\$27,780.47	\$40,000.00
100-2650-26-571001	Detention Center Fine Payments	\$10,000.00	\$6,110.37	\$10,000.00
100-2650-26-571002	Refunds-Court Fines	\$500.00	\$0.00	\$0.00
100-2650-26-572600	Fees paid to GA POA&B Fund	\$6,000.00	\$3,964.36	\$6,000.00
Total Expenditures		\$70,180.00	\$44,975.20	\$70,000.00
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Police Expenditures				
100-3200-32-511100	Salaries	\$432,000.00	\$203,341.03	\$448,144.00
100-3200-32-512100	Group Insurance	\$120,000.00	\$38,026.13	\$120,000.00
100-3200-32-512200	FICA	\$33,094.00	\$14,751.90	\$34,039.44
100-3200-32-512402	Peace Officers Retirement	\$3,000.00	\$2,040.00	\$3,000.00
100-3200-32-522200	Repairs and Maintenance	\$1,500.00	\$0.00	\$1,500.00
100-3200-32-522210	Vehicle Repairs and Maintenance	\$7,500.00	\$4,969.48	\$10,000.00
100-3200-32-523100	Property/Liability Ins	\$19,650.00	\$0.00	\$21,360.50
100-3200-32-523200	Telephone Expense	\$7,500.00	\$3,922.00	\$8,500.00
100-3200-32-523500	Travel expenses	\$1,000.00	\$578.25	\$1,000.00

100-3200-32-523600	Dues,Fees and Subscriptions	\$500.00	\$0.00	\$510.00
100-3200-32-523700	Education & Training	\$1,000.00	\$166.50	\$1,000.00
100-3200-32-531100	Office/Operating Supplies	\$4,000.00	\$3,540.95	\$4,500.00
100-3200-32-531110	Tires and Tubes	\$5,000.00	\$1,578.63	\$5,000.00
100-3200-32-531190	Misc. Expense	\$100.00	\$0.00	\$100.00
100-3200-32-531210	Water,Sewer & Garbage Expense	\$400.00	\$81.00	\$400.00
100-3200-32-531220	Natural Gas Expense	\$1,500.00	\$256.37	\$1,500.00
100-3200-32-531230	Electric Expense	\$5,000.00	\$2,005.67	\$5,000.00
100-3200-32-531270	Vehicle Gas Expense	\$25,000.00	\$10,327.27	\$25,000.00
100-3200-32-531335	Uniforms	\$3,000.00	\$800.30	\$4,000.00
100-3200-32-531700	Other Supplies	\$7,200.00	\$10,700.00	\$7,200.00
100-3200-32-542200	Vehicle Purchases	\$62,876.00	\$25,875.70	\$50,000.00
100-3200-32-542300	Furniture & Fixtures	\$200.00	\$0.00	\$200.00
100-3200-32-542400	Computer Equipment	\$500.00	\$0.00	\$500.00
100-3200-32-542500	Other Equipment	\$0.00	\$0.00	\$500.00
100-3200-32-543201	Leased Equipment	\$600.00	\$385.99	\$600.00
100-3200-32-543210	Contracted Fee	\$2,735.00	\$0.00	\$2,735.00
Total Expenditures		\$744,855.00	\$323,347.17	\$756,288.94
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Fire Expenditures				
100-3500-35-511100	Salaries	\$194,103.00	\$95,631.18	\$245,845.00
100-3500-35-511103	Salaries-Fire Department Volunteers	\$5,725.00	\$1,300.00	\$3,000.00
100-3500-35-512100	Group Insurance	\$52,000.00	\$20,064.72	\$42,000.00
100-3500-35-512200	FICA	\$15,440.00	\$6,769.84	\$19,037.00
100-3500-35-512403	Firefighters Pension Fund	\$900.00	\$450.00	\$900.00
100-3500-35-512404	Firefighter's Cancer Ins	\$4,000.00	\$335.23	\$1,500.00
100-3500-35-522200	Repairs and Maintenance	\$1,500.00	\$554.98	\$1,500.00
100-3500-35-522210	Vehicle Repairs and Maintenance	\$9,000.00	\$356.74	\$9,000.00
100-3500-35-522211	Equip-Repairs and Maintenance	\$8,000.00	\$1,933.45	\$4,000.00
100-3500-35-523100	Property/Liability Ins.	\$4,800.00	\$0.00	\$4,687.50
100-3500-35-523200	Telephone Expense	\$4,000.00	\$2,105.60	\$4,200.00
100-3500-35-523500	Travel Expenses	\$1,000.00	\$733.00	\$1,000.00
100-3500-35-523600	Dues,Fees & Subscriptions	\$600.00	\$100.00	\$600.00
100-3500-35-523700	Education & Training	\$1,000.00	\$250.00	\$1,000.00

100-3500-35-531100	Office Supplies	\$1,000.00	\$295.05	\$1,000.00
100-3500-35-531106	First Responder Supplies	\$2,500.00	\$295.43	\$2,500.00
100-3500-35-531110	Tires and Tubes	\$2,500.00	\$0.00	\$1,000.00
100-3500-35-531135	Fire Safety Education Supplies	\$500.00	\$38.00	\$500.00
100-3500-35-531210	Water, Sewer & Garbage Expense	\$300.00	\$81.00	\$300.00
100-3500-35-531220	Natural Gas Expense	\$2,000.00	\$256.37	\$2,000.00
100-3500-35-531230	Electric Expense	\$5,000.00	\$2,005.69	\$5,000.00
100-3500-35-531270	Vehicle Gas Expense	\$5,000.00	\$3,935.10	\$7,000.00
100-3500-35-531335	Uniforms	\$1,500.00	\$604.00	\$1,500.00
100-3500-35-531336	Turn Out Gear	\$4,500.00	\$778.76	\$4,500.00
100-3500-35-531700	Radios and Pagers	\$1,000.00	\$0.00	\$1,000.00
100-3500-35-542400	Computer Equipment	\$500.00	\$0.00	\$500.00
100-3500-35-543201	Leased Equipment	\$600.00	\$385.98	\$700.00
Total Expenditures		\$328,968.00	\$139,260.12	\$365,769.50
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Street Expenditures				
100-4200-42-511100	Salaries	\$37,106.00	\$17,456.36	\$35,657.01
100-4200-42-512100	Group Insurance	\$14,000.00	\$9,580.03	\$11,000.00
100-4200-42-512200	FICA	\$2,839.00	\$1,295.69	\$2,727.76
100-4200-42-522200	Repairs and Maintenance	\$7,000.00	\$3,881.57	\$7,000.00
100-4200-42-522210	Vehicle Repairs and Maintenance	\$3,000.00	\$3,217.71	\$5,000.00
100-4200-42-522211	Equip-Repairs and Maintenance	\$4,000.00	\$1,003.72	\$4,000.00
100-4200-42-523100	Property/Liability Ins.	\$2,800.00	\$0.00	\$2,395.00
100-4200-42-523200	Telephone Expense	\$400.00	\$300.75	\$600.00
100-4200-42-523700	Education & Training	\$250.00	\$0.00	\$250.00
100-4200-42-523850	Contracted Labor	\$1,000.00	\$0.00	\$1,000.00
100-4200-42-524260	Street Lights	\$60,000.00	\$24,938.35	\$60,000.00
100-4200-42-524530	Solid Waste Disposal	\$0.00	\$0.00	\$0.00
100-4200-42-531100	Operating Supplies	\$2,500.00	\$1,520.55	\$3,000.00
100-4200-42-531103	Xmas Lights/Banners	\$500.00	\$294.40	\$500.00
100-4200-42-531110	Tires and Tubes	\$500.00	\$6.00	\$500.00
100-4200-42-531190	Misc Expense	\$0.00	\$0.00	\$0.00
100-4200-42-531230	Electric Expense	\$700.00	\$154.93	\$700.00
100-4200-42-531270	Vehicle Gas Expense	\$3,000.00	\$2,254.43	\$4,500.00

100-4200-42-531335	Uniforms	\$3,500.00	\$1,259.19	\$3,000.00
100-4200-42-534221	Street Maintenance	\$1,000.00	\$2,533.34	\$1,000.00
100-4200-42-534224	Sidewalk Const/Maint	\$0.00	\$0.00	\$0.00
100-4200-42-542200	Vehicle Purchases	\$4,000.00	\$3,521.00	\$4,000.00
Total Expenditures		\$148,095.00	\$73,218.02	\$146,829.77
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Park Expenditures				
100-6200-62-522200	Repairs and Maintenance	\$0.00	\$0.00	\$0.00
100-6200-62-531230	Electric Expense	\$250.00	\$0.00	\$250.00
Total Expenditures		\$250.00	\$0.00	\$250.00
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Total Revenues		\$1,820,148.00	\$1,030,257.36	\$1,797,665.21
	City Council Expenditures	\$29,377.00	\$12,561.31	\$30,377.00
	City Hall Expenditures	\$498,423.00	\$200,803.85	\$428,350.00
	Court Expenditures	\$70,180.00	\$44,975.20	\$70,000.00
	Police Department Expenditures	\$744,855.00	\$323,347.17	\$756,288.94
	Fire Department Expenditures	\$328,968.00	\$139,260.12	\$365,569.50
	Street Expenditures	\$148,095.00	\$73,218.02	\$146,829.77
	Park Expenditures	\$250.00	\$0.00	\$250.00
Total Expenditures		\$1,820,148.00	\$794,165.67	\$1,797,665.21
	Downtown Development Authority			
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Revenues				
160-0000-00-321290	Independence Day Fees	\$0.00	\$0.00	\$0.00
160-0000-00-361000	Interest Income	\$0.00	\$4.97	\$0.00
160-0000-00-389005	Sale of Christmas Ornaments	\$0.00	\$160.00	\$0.00

160-0000-00-389012	Light Up Ellijay Revenue	\$0.00	\$0.00	\$0.00
160-0000-00-389015	Advertising Fees	\$0.00	\$0.00	\$0.00
160-0000-00-389030	St. Patrick Day Revenues	\$0.00	\$0.00	\$0.00
160-0000-00-389040	Miscellaneous Sales	\$0.00	\$0.00	\$0.00
160-0000-00-389085	Boardwalk Revenues	\$0.00	\$0.00	\$0.00
160-0000-00-389090	Golf Tournament Revenues	\$0.00	\$0.00	\$0.00
Total Revenues		\$0.00	\$164.97	\$0.00
Expenditures				
160-1600-16-521305	Contracted Services - Chamber	\$0.00	\$0.00	\$0.00
160-1600-16-523700	Education & Training	\$0.00	\$0.00	\$0.00
160-1600-16-531190	Misc Expense	\$0.00	\$0.00	\$0.00
160-1600-16-531604	Golf Tournament Expense	\$0.00	\$0.00	\$0.00
160-1600-16-531610	Independence Day Expenses	\$0.00	\$0.00	\$0.00
160-1600-16-531615	Halloween Expense	\$0.00	\$0.00	\$0.00
160-1600-16-531650	Light Up Ellijay Expense	\$0.00	\$0.00	\$0.00
160-1600-16-531655	St. Patrick's Day Expense	\$0.00	\$0.00	\$0.00
160-1600-16-531670	Raffles	\$0.00	\$0.00	\$0.00
160-1600-16-531699	Boardwalk Expense	\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$0.00	\$0.00
Bond Escrow				
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Revenues				
220-0000-00-313100	Cash Bonds	\$50,000.00	\$22,731.00	\$50,000.00
220-0000-00-361000	Interest Income	\$0.00	\$4.78	\$0.00
Total Revenues		\$50,000.00	\$22,735.78	\$50,000.00
Expenditures				
220-2200-22-613000	Bond-transfer to fine payment	\$50,000.00	\$20,241.00	\$50,000.00
Total Expenditures		\$50,000.00	\$20,241.00	\$50,000.00
Automobile Reserve				
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Revenues				
230-0000-00-392100	Sale of Fixed Assets-PD	\$0.00	\$1,100.00	\$0.00
230-0000-00-392105	Sale of Fixed Assets-FD	\$0.00	\$0.00	\$0.00

Total Revenues			\$0.00	\$0.00	\$0.00
Expenditures					
230-2300-23-542200	Vehicle Purchases - Police		\$0.00	\$0.00	\$0.00
230-2300-23-542200	Vehicle Purchases - Fire		\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00
Multiple Grant Fund					
Account	Description	Current Budget	Current YTD Actual	Proposed Budget	
Revenues					
250-0000-00-334310	Direct State Grants	\$38,342.30	\$60,342.30	\$38,017.30	
250-0000-00-334312	Direct State Grants-Streetscape	\$0.00	\$0.00	\$0.00	
250-0000-00-361000	Interest Income	\$0.00	\$33.34	\$0.00	
Total Revenues		\$38,342.30	\$60,375.64	\$38,017.30	
Expenditures					
250-2500-25-541300	FY 2018 LMIG	\$0.00	\$0.00	\$38,017.30	
Total Expenditures		\$0.00	\$0.00	\$38,017.30	
Hotel/Motel Fund					
Account	Description	Current Budget	Current YTD Actual	Proposed Budget	
Revenues					
275-0000-00-314100	Hotel/Motel Tax	\$7,500.00	\$4,956.06	\$9,000.00	
275-0000-00-361000	Interest Income	\$5.00	\$17.52	\$0.00	
Total Revenues		\$7,505.00	\$4,973.58	\$9,000.00	
Expenditures					
275-2750-27-523300	Advertising	\$3,000.00	\$0.00	\$4,200.00	
275-2750-27-531190	Misc Expense	\$4,505.00	\$4,800.00	\$4,800.00	
Total Expenditures		\$7,505.00	\$4,800.00	\$9,000.00	
Cemetery Fund					
Account	Description	Current Budget	Current YTD Actual	Proposed Budget	
Revenues					
276-0000-00-349100	Sale of Cemetery Lots	\$3,000.00	\$9,750.00	\$7,500.00	
276-0000-00-361000	Interest Income	\$10.00	\$4.88	\$0.00	
Total Revenues		\$3,010.00	\$9,754.88	\$7,500.00	
Expenditures					
276-2760-28-531190	Misc Expense	\$2,010.00	\$0.00	\$7,500.00	

276-2760-28-571002	Refunds-Cemetery Lots	\$1,000.00	\$0.00	\$0.00
Total Expenditures		\$3,010.00	\$0.00	\$7,500.00
SPLOST				
Account	Description	Current Budget	Current YTD Actual	Proposed Budget
Revenues				
321-0000-00-313100	Special Local Option Sales Tax	\$200,000.00	\$118,308.33	\$210,000.00
321-0000-00-361000	Interest Income	\$40.00	\$63.49	\$0.00
Total Revenues		\$200,040.00	\$118,371.82	\$210,000.00
Expenditures				
321-4200-42-521900	Due to General Fund	\$63,517.00	\$53,334.82	\$0.00
321-4200-42-511100	Salaries	\$86,444.00	\$40,731.50	\$83,199.69
321-4200-42-512100	Group Insurance	\$22,000.00	\$3,023.29	\$19,200.00
321-4200-42-512200	FICA	\$6,421.00	\$9,580.03	\$6,364.78
321-4200-42-534221	Street Maintenance	\$50,000.00	\$8,014.96	\$79,830.34
321-4200-42-541200	Project 0006612 TE Phase III	\$0.00	\$28,901.68	\$0.00
321-4200-42-541225	Parks & Recreation	\$0.00	\$2,576.02	\$10,000.00
321-4200-42-541305	LMIG-2018	\$10,000.00	\$0.00	\$11,405.19
321-4200-42-541400	Infrastructure	\$0.00	\$0.00	\$0.00
Total Expenditures		\$238,382.00	\$92,827.48	\$210,000.00

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018

COUNTY Gilmer

TAXING JURISDICTION City of Ellijay

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	60,744,246	5,849,251	1,072,067	67,665,564
PERSONAL	19,076,510		434,976	19,511,486
MOTOR VEHICLES	1,459,260		-298,070	1,161,190
MOBILE HOMES	91,833		-9,957	81,876
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	81,371,849	5,849,251	1,199,016	88,420,116
EXEMPTIONS	8,204,604	991,860	-1,566,467	7,629,997
NET DIGEST	73,167,245	4,857,391	2,765,483	80,790,119
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	73,167,245	4,857,391	2,765,483	80,790,119
	(PYD)	(RVA)	(NAG)	(CYD)
2017 MILLAGE RATE >>>	3.697	2018 PROPOSED MILLAGE RATE >>>		3.350

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	73,167,245	
Net Value Added-Reassessment of Existing Real Property	RVA	4,857,391	
Other Net Changes to Taxable Digest	NAG	2,765,483	
2018 Net Digest	CYD	80,790,119	(PYD+RVA+NAG)
2017 Millage Rate	PYM	3.697	
Millage Equivalent of Reassessed Value Added	ME	0.222	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	3.475	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	3.475
	2018 Millage Rate	3.350
	Percentage Increase	-3.60%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

_____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

_____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date



September 21, 2018

RISK MANAGEMENT AND
EMPLOYEE BENEFIT SERVICES
BOARD OF TRUSTEES

MEMORANDUM VIA E-MAIL

(cityclerk@ellijay.com)

Chairman
Kenneth L. Usry
Mayor, Thomson

Vice Chairman
W. D. Palmer, III
Councilmember, Camilla

Secretary-Treasurer
Larry H. Hanson
Executive Director

TO: Amy Crump
Pension Committee Secretary, City of Ellijay

FROM: Caroline Dorsey
Assistant General Counsel

**SUBJECT: Action Required; Georgia Municipal Employees Benefit System (GMEBS);
Restated Master Defined Benefit Retirement Plan**

Trustees:

Boyd Austin
Mayor, Dallas

Linda Blechinger
Mayor, Auburn

Keith Brady
Mayor, Newnan

Elizabeth M. English
Mayor Pro Tem, Vienna

Ronald Feldner
City Manager, Garden City

Marcia Hampton
City Manager, Douglasville

Meg Kelsey
City Manager, LaGrange

Evie McNiece
Commissioner, Rome

David Nunn
City Manager, Madison

James F. Palmer
Mayor, Calhoun

Rebecca L. Tydings
City Attorney, Centerville

Clemontine Washington
Mayor Pro Tem, Midway

Vince Williams
Mayor, Union City

The City of Ellijay has previously adopted the Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan ("DB Plan" or "Plan"), which is comprised of the Master Plan document ("Master Plan") and Adoption Agreement. GMEBS has recently restated the Master Plan and Adoption Agreement, and has received a favorable determination letter from the Internal Revenue Service ("IRS"). An employer providing retirement benefits through the GMEBS DB Plan has the assurance that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them.

In order to ensure continued tax-favored treatment for GMEBS member plans, the IRS requires that all GMEBS member employers adopt the restated plan documents. Due to its size, we are sending a copy of the Master Plan via email only. We have enclosed a Summary of Key Amendments that have been made to the Master Plan and Adoption Agreement since they were last approved by the IRS in 2010, as well as a draft restated Adoption Agreement reflecting the benefit design options and other elective provisions currently in place under your Plan.

The draft Plan documents will take effect on their date of approval by the City. Please review the enclosed restated Plan documents and Summary of Key Amendments. If the Plan documents are acceptable as drafted, please sign and date the Adoption Agreement where indicated (p. 37), and return it to the following address:

Ms. Gina Shirley
Legal Assistant
Georgia Municipal Association
P.O. Box 105377
Atlanta, Georgia 30348

We ask that you complete this process by November 15, 2018. Please note, the City does not need to adopt the Master Plan, as it has been approved by the Board of Trustees of GMEBS.

Please contact Gina Shirley at 678-686-6258 or rshirley@gmanet.com with any questions.

Encl.

C: Kayann West, City Attorney, City of Ellijay (w/ encl.)
Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)

**SUMMARY OF KEY AMENDMENTS
TO THE RESTATED
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN**

I. GENERAL OVERVIEW

On March 30, 2018, the IRS issued a favorable advisory letter for the restated Georgia Municipal Employees Benefit System Volume Submitter Defined Benefit Retirement Plan ("DB Plan" or "Plan"). The DB Plan, as approved, incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated DB Plan Adoption Agreement (and Addendum, if applicable).

II. SUMMARY OF KEY CHANGES TO THE MASTER PLAN DOCUMENT

Because all federal law and substantive amendments to the DB Plan were previously adopted by the Board of Trustees, participating employers have already been apprised of the amendments. However, the following information is a reminder of certain key provisions that were added to the Plan or significantly amended since the Plan was last restated in 2010.

- ❖ **Final Average Earnings and Federal Law Compensation Limits** - Final Average Earnings is defined as a set number of consecutive months of service credit (not to exceed 60 months) in which the participant's earnings were the highest. To comply with federal law, monthly earnings in excess of 1/12 of the federal annual compensation for the year in which the monthly salary was earned will not be used to compute a participant's Final Average Earnings. The monthly limit for salary earned (including payouts for unused leave, if applicable) for 2018 is \$22,916.66. Unless the Plan says otherwise, Final Average Earnings excludes severance pay.
- ❖ **Mandatory Participation; Opt Out Through Written Agreement with Employer** - Unless an employer's Adoption Agreement says participation in the Plan is optional for one or more classes of eligible employees, all eligible employees must participate in the Plan. However, if, within 120 days of becoming employed or taking office, an eligible employee (or elected official, if elected officials are permitted to participate in an employer's Plan) enters into a written agreement or employment contract agreeing not to participate in the DB Plan, the employee will be ineligible to participate in the Plan. The employer must notify GMEBS if an otherwise eligible employee has entered into such an agreement. The employee may not become a participant in the employer's Plan in the future unless the employer amends its Adoption Agreement to specifically require participation by the employee.
- ❖ **Immediate Participation for all Eligible Employees** - Effective January 1, 2015, eligible employees become participants in the Plan on the date on which they become employed. If a plan is contributory, employee contributions must begin when an eligible employee begins work. A participant must still be

SUMMARY OF KEY AMENDMENTS

employed with an employer for a minimum of one (1) year in order for his or her service to count for portability or actuarial reserve death benefit purposes.

- ❖ **Repayment of Withdrawn Employee Contributions; Interest and Timing** - If a participant who has terminated employment and withdrawn employee contributions returns to service with the employer, he or she may repay the employee contributions to restore forfeited service credit. The withdrawn funds must be repaid no later than six (6) months following reemployment, in a lump sum with interest, compounded annually from the date of withdrawal to the date of repayment.
- ❖ **No Employee Contributions While Receiving In-Service Distribution** - Participants in plans that require employee contributions and allow in-service distribution of benefits will not be required or allowed to make contributions under the plan while receiving an in-service distribution.
- ❖ **In-Service Distribution** - As a general rule, employees or elected officials may not draw retirement benefits while employed. If a plan allows in-service distribution, a participant must be at least age 62 to receive retirement benefits while employed. If a plan allows in-service distribution and has an alternative normal retirement provision with a minimum age of at least 50 specifically for public safety employees, public safety employees who are eligible for the alternative normal retirement may receive an in-service distribution even if they are younger than age 62. "In-service distribution" means a distribution of normal or alternative normal retirement benefits without a bona fide separation from service. A "bona fide separation from service" is a separation from service of at least six months with no expectation of returning to service. (For a few plans with grandfathered in-service distribution provisions, other minimum age limits may apply.)
- ❖ **Auto A Terminated Vested Death Benefits as Default** - The Auto A terminated vested death benefit applies to all vested participants who terminate employment on or after October 1, 2016, and who were not already covered by a terminated vested death benefit under the employer's GMEBS retirement plan.
- ❖ **Default Death Beneficiaries** - Effective July 1, 2015, if a participant who is eligible for pre-retirement death benefits dies before retirement and does not have a designated pre-retirement beneficiary, his or her surviving spouse, if any, will be considered the pre-retirement beneficiary. If there is no surviving spouse, the participant's pre-retirement death benefits will be paid in a lump sum to the participant's estate. With the exception of the payment of the actuarial reserve in-service death benefit to the estate (which already provided for payment of death benefits to the participant's estate in the absence of a designated pre-retirement beneficiary or surviving spouse), the amount of the pre-retirement death benefit payment to a participant's estate will be 50% of the actuarial equivalent of the participant's vested accrued benefit.
- ❖ **Application for Disability Benefits** - The rules for retroactive disability benefits depend on when the participant terminated employment due to disability. For a

SUMMARY OF KEY AMENDMENTS

participant who terminates due to disability on or after April 1, 2015, to receive both retroactive and prospective GMEBS disability benefits, the participant must apply for disability benefits with the Social Security Administration ("SSA"), or with the Pension Committee, as applicable, within one year of termination. Within six months of receipt of the SSA award letter, the participant must submit a GMEBS retirement application and the SSA disability award letter (or Pension Committee determination of disability, if applicable) to the Pension Committee Secretary. Participants who do not meet these timing requirements but are otherwise eligible for disability benefits under the Plan can receive prospective benefits following submission of a retirement application and SSA disability award letter to GMEBS.

For a participant who terminated due to disability on or after July 1, 2011, but before April 1, 2015, to receive both retroactive and prospective disability benefits, the participant must have both submitted a GMEBS retirement application to the Pension Committee Secretary and applied for disability benefits with the SSA (or with the Pension Committee, as applicable) within one year of termination, and submitted the SSA disability award letter (or Pension Committee determination of disability, if applicable) to GMEBS within six months of receiving it. Participants who failed to meet these timing requirements but were otherwise eligible for disability benefits under the Plan could receive prospective benefits after submitting a GMEBS retirement application and SSA disability award letter to GMEBS.

- ❖ **Employer Indemnification of GMEBS; GMEBS Reliance on Information Provided by Employer and Participant; Payment of Benefits Conditioned on Receipt of Information** - By participating in the Plan, employers agree to indemnify and hold GMEBS harmless for any failure to pay benefits, any delay in paying benefits, or any other errors in processing benefits due to the employer's failure to perform its obligations under the Plan or provide accurate data to GMEBS. The Plan states that GMEBS is entitled to rely on information provided to it by employers, participants and beneficiaries. Payment of benefits under the Plan is conditioned on each payee providing GMEBS accurate information.
- ❖ **Correction of Overpayments to Deceased Individual** - If a participant or beneficiary dies and GMEBS makes excess payments due to not knowing the payee has died, GMEBS will make reasonable efforts (not including litigation or collections processes) to recover the overpayment for a period of 60 days. If, after 60 days following notice of the participant's or beneficiary's death, GMEBS has not been able to recover the overpayment, the loss associated with overpayment will be charged against employer's trust fund. The employer will be required to make a separate payment to the trust fund to make up for the loss. The employer may continue to try to recover the overpayment.
- ❖ **Correction of Underpayments to Deceased Individual** - With respect to underpayments corrected on or after January 1, 2017, if the corrective payment is owed to a deceased party, the corrective payment will be paid to the deceased party's surviving spouse. If there is no surviving spouse, the benefit will be paid to the deceased party's estate.

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for
City of Ellijay

Form Volume Submitter Adoption Agreement
Amended and Restated as of January 1, 2013
(With Amendments Taking Effect on or Before January 1, 2017)

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Ellijay, Georgia in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Ellijay, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Ellijay, Georgia is hereby amended and restated as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 37

II. GMEBS DEFINED BENEFIT RETIREMENT PLAN **ADOPTION AGREEMENT**

1. ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

2. ADOPTING EMPLOYER

Name: City of Ellijay, Georgia

3. GOVERNING AUTHORITY

Name: Mayor and Council
Address: 197 N Main Street, Ellijay, Georgia 30540-3323
Phone: (706) 635-4711
Facsimile: (706) 635-4712

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Master Plan)

Name: City Clerk
Address: 197 N Main Street, Ellijay, Georgia 30540-3323
Phone: (706) 635-4711
Facsimile: (706) 635-4712

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of Master Plan]

Position:
Position:
Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: City Clerk
Address: 197 N Main Street, Ellijay, Georgia 30540-3323
Phone: (706) 635-4711
Facsimile: (706) 635-4712

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (check one):

- ☐ This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.
- ☐ This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.
- ☒ This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows (check one or more as applicable):
 - ☒ To update the Plan to comply with PPA, HEART, WRERA, and other applicable federal laws and guidance.
 - ☐ To make the following amendments to the Adoption Agreement (must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Master Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Pension Protection Act of 2006 ("PPA"); the Heroes Earnings Assistance and Relief Tax Act of 2008

("HEART"); and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2012-76 (the 2012 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Master Plan Document. By adopting this Adoption Agreement, with its accompanying Master Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by PPA, HEART, WRERA, and the 2012 Cumulative List with the applicable effective dates.

- (1) Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.

The effective date of this Plan is _____.

(insert effective date of this Adoption Agreement not earlier than January 1, 2013).

- (2) Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be the _____ (insert effective date of this Adoption Agreement not earlier than January 1, 2013). This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on _____ (insert original effective date of preexisting plan).

- (3) Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be the date of approval by the Governing Authority (insert effective date of this Adoption Agreement not earlier than January 1, 2013).

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on June 1, 2015 (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).

The Employer's first Adoption Agreement became effective January 1, 2003 (insert effective date of Employer's first GMEBS Adoption Agreement). The Employer's GMEBS Plan was originally effective August 1, 1972 (insert effective date of Employer's original GMEBS Plan). (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ (if applicable, insert effective date of Employer's original non-GMEBS Plan).)

8. PLAN YEAR

Plan Year means (check one):

- ☐ Calendar Year
- ☐ Employer Fiscal Year commencing _____.
- ☒ Other (must specify month and day commencing): August 1.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Master Plan's definition of "Employee" may be covered under the Adoption Agreement. Eligible Employees shall not include non-governmental employees, independent contractors, leased employees, nonresident aliens, or any other ineligible individuals, and this Section 9 must not be completed in a manner that violates the "exclusive benefit rule" of Internal Revenue Code Section 401(a)(2).

A. Eligible Regular Employees

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Master Plan and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan (check one):

- ☒ **ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.
- ☐ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees (must specify; specific positions are permissible; specific individuals may not be named):

_____.

B. Elected or Appointed Members of the Governing Authority

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Master Plan's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

(1) Elected or Appointed Members of the Governing Authority (check one):

- ☐ **ARE NOT** eligible to participate in the Plan.
- ☒ **ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): _____
_____.

(2) Municipal Legal Officers (check one):

- ☒ ARE NOT eligible to participate in the Plan.
- ☐ ARE eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions (must specify - specific positions are permissible; specific individuals may not be named): _____.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date) (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)) : _____.

10. ELIGIBILITY CONDITIONS

A. Hours Per Week (Regular Employees)

The Adopting Employer may specify a minimum number of work hours per week which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum hour requirement for Regular Employees:

- ☐ No minimum
- ☐ 20 hours/week (regularly scheduled)
- ☒ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

Exceptions: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Minimum hour requirement applicable to excepted Regular Employees:

- ☐ No minimum
- ☐ 20 hours/week (regularly scheduled)
- ☐ 30 hours/week (regularly scheduled)
- ☐ Other: _____ (must not exceed 40 hours/week regularly scheduled)

B. Months Per Year (Regular Employees)

The Adopting Employer may specify a minimum number of work months per year which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to**

determine whether these requirements are and continue to be satisfied. The Employer hereby elects the following minimum requirement for Regular Employees:

- ☐ No minimum
- ☒ At least 6 months per year (regularly scheduled)

Exceptions: If different months per year requirements apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

The months to year requirement for excepted class(es) are:

- ☐ No minimum
- ☐ At least _____ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Master Plan, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Master Plan. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, he must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date he first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional (check one):

- ☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Master Plan).
- ☐ Participation is optional for the following Eligible Employees (must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees): _____.

13. CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

A. Credited Past Service with Adopting Employer

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

(1) **Eligible Employees Employed on Original Effective Date of GMEBS Plan.** With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows (**check one**):

- ☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to _____ (insert date).
- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows (**must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____.
- ☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

(2) **Previously Employed, Returning to Service after Original Effective Date.** If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but he returns to Service with the Adopting Employer sometime after the Effective Date, his Service prior to the date he becomes a Participant (including any Service prior the Effective Date) shall be treated as follows (**check one**):

- ☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.
- ☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after his return to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.

- ☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): In addition to the above limitations, Credited Past Service shall not include any tenure of office as an elected or appointed member of the Governing Authority unless the Participant was serving as an elected or appointed member of the Governing Authority or as an Eligible Regular Employee on August 1, 1972.

(3) **Eligible Employees Initially Employed After Effective Date.** If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, his Credited Past Service shall include only the number of years and complete months of Service from his initial employment date to the date he becomes a Participant in the Plan.

(4) **Newly Eligible Classes of Employees.** If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. Prior Military Service

Note: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Master Plan for rules on the crediting of USERRA Military Service.

(1) **Credit for Prior Military Service.**

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Master Plan. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows (**check one**):

- ☒ Prior Military Service is **not** creditable under the Plan (if checked, skip to Section 13.C. – Prior Governmental Service).
- ☐ Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):
- ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of ____ years (insert number).

(3) Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate (check one):

- ☐ One month of military service credit for every ____ month(s) (insert number) of Credited Service with the Adopting Employer.
- ☐ One year of military service credit for every ____ year(s) (insert number) of Credited Service with the Adopting Employer.
- ☐ All military service shall be creditable (subject to any caps imposed above) after the Participant has completed ____ years (insert number) of Credited Service with the Employer.
- ☐ Other requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

(4) Payment for Prior Military Service Credit(check one):

- ☐ Participants shall not be required to pay for military service credit.
- ☐ Participants shall be required to pay for military service credit as follows:
 - ☐ The Participant must pay ____% of the actuarial cost of the service credit (as defined below).
 - ☐ The Participant must pay an amount equal to (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

Other Conditions for Award of Prior Military Service Credit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

(5) Limitations on Service Credit Purchases. Unless otherwise specified in an Addendum to the Adoption Agreement, for purposes of this Section and Section 13.C. concerning prior governmental service credit, the term "actuarial cost of service credit" is defined as set forth in the Service Credit Purchase Addendum. In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases.

C. Prior Governmental Service

Note: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the Master Plan, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Master Plan.

(1) Credit for Prior Governmental Service.

The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows (check one):

- ☒ Prior governmental service is **not** creditable under the Plan (if checked, skip to Section 13.D. – Unused Sick/Vacation Leave).
- ☐ Prior governmental service shall be counted as Credited Service for the following purposes under the Plan (check one or more as applicable):
 - ☐ Computing amount of benefits payable.
 - ☐ Meeting minimum service requirements for vesting.
 - ☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

(3) Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of _____ years (insert number).

(4) Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate (check one):

- ☐ One month of prior governmental service credit for every _____ month(s) (**insert number**) of Credited Service with the Adopting Employer.
- ☐ One year of prior governmental service credit for every _____ year(s) (**insert number**) of Credited Service with the Adopting Employer.
- ☐ All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years (**insert number**) of Credited Service with the Adopting Employer.
- ☐ Other requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**):

(5) Payment for Prior Governmental Service Credit.

- ☐ Participants shall **not** be required to pay for governmental service credit.
- ☐ Participants shall be required to pay for governmental service credit as follows:
 - ☐ The Participant must pay _____% of the actuarial cost of the service credit.
 - ☐ The Participant must pay an amount equal to (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**):

Other Conditions for Award of Prior Governmental Service Credit (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____

D. Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)

(1) Credit for Unused Paid Time Off.

Subject to the limitations in Section 3.01 of the Master Plan, an Adopting Employer may elect to treat accumulated days of unused paid time off for a terminated Participant, for which the Participant is not paid, as Credited Service. The only type of leave permitted to be credited under this provision is leave from a paid time off plan which qualifies as a bona fide sick and vacation leave plan (which may include sick, vacation or personal leave) and which the Participant may take as paid leave without regard to whether the leave is due to illness or incapacity. The Credited Service resulting from the conversion of unused paid time off must not be the only Credited Service applied toward the accrual of a normal retirement benefit under the Plan. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused paid time off that is creditable hereunder.

Important Note: Leave cannot be converted to Credited Service in lieu of receiving a cash payment. If the Employer elects treating unused paid time off as Credited Service, the conversion to Credited Service will be automatic, and the Participant cannot request a cash payment for the unused paid time off.

The Employer elects the following treatment of unused paid time off:

- ☒ Unused paid time off shall **not** be treated as Credited Service (if checked, skip to Section 14 – Retirement Eligibility).
- ☐ The following types of unused paid time off for which the Participant is not paid shall be treated as Credited Service under the Plan (check one or more as applicable):
 - ☐ Unused sick leave
 - ☐ Unused vacation leave
 - ☐ Unused personal leave
 - ☐ Other paid time off (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

(2) Minimum Service Requirement.

In order to receive credit for unused paid time off, a Participant must meet the following requirement at termination (check one):

- ☐ The Participant must be 100% vested in a normal retirement benefit.
- ☐ The Participant must have at least _____ years (insert number) of Total Credited Service (not including leave otherwise creditable under this Section).
- ☐ Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

(3) Use of Unused Paid Time Off Credit. Unused paid time off for which the Participant is not paid shall count as Credited Service for the following purposes under the Plan (check one or more as applicable):

- ☐ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(4) Maximum Credit for Unused Paid Time Off.

Credit for unused paid time off for which the Participant is not paid shall be limited to a maximum of _____ months (insert number).

(5) **Computation of Unused Paid Time Off.**

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused paid time off shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

(6) **Other Conditions** (please specify, subject to limitations in Section 3.01 of Master Plan; must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

14. RETIREMENT ELIGIBILITY

A. Early Retirement Qualifications

Early retirement qualifications are (check one or more as applicable):

- ☒ Attainment of age 55 (insert number)
- ☒ Completion of 10 years (insert number) of Total Credited Service

Exceptions: If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____

Early retirement qualifications for excepted class(es) are (check one or more as applicable):

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service

B. Normal Retirement Qualifications

Note: Please complete this Section and also list "Alternative" Normal Retirement Qualifications, if any, in Section 14.C.

(1) Regular Employees

Normal retirement qualifications for Regular Employees are (check one or more as applicable):

- ☒ Attainment of age 65 (insert number)
- ☒ Completion of 5 years (insert number) of Total Credited Service

- ☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☒ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

Exceptions: If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Normal retirement qualifications for excepted class(es) are (check one or more as applicable):

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

(2) **Elected or Appointed Members of Governing Authority**

Complete this Section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are (check one or more as applicable):

- ☒ Attainment of age 65 (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service
- ☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without

first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☒ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

Exceptions: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify below to whom the different requirements apply and indicate below the requirements applicable to them.

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____.

Normal retirement qualifications for excepted elected or appointed members of the Governing Authority or Municipal Legal Officers are (check one or more as applicable):

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

C. **Alternative Normal Retirement Qualifications**

The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

- (1) ☒ Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).

(2) ☐ **Alternative Minimum Age & Service Qualifications** (if checked, please complete one or more items below, as applicable):

- ☐ Attainment of age _____ (insert number)
- ☐ Completion of _____ years (insert number) of Total Credited Service
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _____

(3) ☐ **Rule of _____ (insert number)**. The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

- ☐ Must have attained at least age _____ (insert number)
- ☐ Must not satisfy any minimum age requirement
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service

without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

A Participant (check one): ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the Rule in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- (4) ☐ **Alternative Minimum Service.** A Participant is eligible for an alternative normal retirement benefit if he has at least _____ years (insert number) of Total Credited Service, regardless of the Participant's age.
- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum service requirement specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.

- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

A Participant (check one): ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- (5) ☐ Other Alternative Normal Retirement Benefit.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- ☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

This alternative normal retirement benefit is available to:

- ☐ All Participants who qualify.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

A Participant (check one): ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

(6)

☐ **Other Alternative Normal Retirement Benefit for Public Safety Employees Only.**

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

- ☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and is at least age 50 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (**must specify - specific positions are permissible; specific individuals may not be named**): _____

This alternative normal retirement benefit is available to:

- ☐ All public safety employee Participants who qualify.
- ☐ Only the following public safety employee Participants (**must specify - specific positions are permissible; specific individuals may not be named**): _____

A public safety employee Participant (check one): ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

Note: "Public safety employees" are defined under the Internal Revenue Code for this purpose as employees of a State or political subdivision of a State who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision.

D. Disability Benefit Qualifications

Subject to the other terms and conditions of the Master Plan and except as otherwise provided in an Addendum to this Adoption Agreement, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Section 2.23 of the Master Plan. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Master Plan.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service (**check one**):

- ☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum.
- ☐ _____ years (**insert number**) of Total Credited Service.

Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

15. RETIREMENT BENEFIT COMPUTATION

A. Maximum Total Credited Service

The number of years of Total Credited Service which may be used to calculate a benefit is (**check one or all that apply**):

- ☒ not limited.
- ☐ limited to _____ years for all Participants.
- ☐ limited to _____ years for the following classes of Eligible Regular Employees:
 - ☐ All Eligible Regular Employees.
 - ☐ Only the following Eligible Regular Employees: _____
- ☐ limited to _____ years as an elected or appointed member of the Governing Authority.
- ☐ limited to _____ years as a Municipal Legal Officer.
- ☐ Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

B. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of **(check and complete one or more as applicable)**:

- ☐ (a) **Flat Percentage Formula.** _____% (insert percentage) of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☐ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- ☐ (b) **Alternative Flat Percentage Formula.** _____% (insert percentage) of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- ☒ (c) **Split Final Average Earnings Formula.** 1.0 % (insert percentage) of Final Average Earnings up to the amount of **Covered Compensation** (see subsection (2) below for definition of **Covered Compensation**), plus 1.75% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☒ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

- ☐ (d) **Alternative Split Final Average Earnings Formula.** _____% (insert percentage) of Final Average Earnings up to the amount of **Covered Compensation** (see subsection (2) below for definition of **Covered Compensation**), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

- ☐ All Participants.

- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

[Repeat above subsections as necessary for each applicable benefit formula and Participant class covered under the Plan.]

(2) Covered Compensation (complete only if Split Formula(s) is checked above):

Covered Compensation is defined as (check one or more as applicable):

- ☒ (a) **A.I.M.E. Covered Compensation** as defined in Section 2.18 of the Master Plan. This definition of Covered Compensation shall apply to (check one):
- ☐ All Participants who are Regular Employees.
- ☒ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): Eligible Regular Employees hired or rehired on or after August 1, 1980.
- ☐ (b) **Dynamic Break Point Covered Compensation** as defined in Section 2.19 of the Master Plan. This definition of Covered Compensation shall apply to (check one):
- ☐ All Participants who are Regular Employees.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.
- ☒ (c) **Table Break Point Covered Compensation** as defined in Section 2.20 of the Master Plan. This definition of Covered Compensation shall apply to (check one):
- ☐ All Participants who are Regular Employees.
- ☒ Only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): Eligible Regular Employees who were employed prior to August 1, 1980 and who are not rehired on or after such date.
- ☐ (d) **Covered Compensation** shall mean a Participant's annual Earnings that do not exceed \$ _____ (specify amount). This definition shall apply to (check one):
- ☐ All Participants who are Regular Employees.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): _____.

(3) Final Average Earnings

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **60 (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

- ☒ All Participants who are Regular Employees.
- ☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]

(4) Formula for Elected or Appointed Members of the Governing Authority

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

- ☐ Not applicable (elected or appointed members of the Governing Authority or Municipal Legal Officers are not permitted to participate in the Plan).
- ☒ **\$5.00 (insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer or major fraction thereof (6 months and 1 day).

This formula applies to:

- ☒ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.
- ☐ Only the following elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate **(must specify - specific positions are permissible; specific individuals may not be named):** _____.

[Repeat above subsection as necessary for each applicable formula for classes of elected or appointed members covered under the Plan.]

C. Monthly Early Retirement Benefit Amount

Check and complete one or more as applicable:

- ☒ (1) **Standard Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced on an Actuarially Equivalent basis in accordance with Section 12.01 of the Master

Plan to account for early commencement of benefits. This provision shall apply to:

- ☒ All Participants.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named):_____

- ☐ (2) **Alternative Early Retirement Reduction Table.** The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced to account for early commencement of benefits based on the following table. This table shall apply to:

- ☐ All Participants.
- ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named):_____

Alternative Early Retirement Reduction Table

<u>Number of Years Before</u> <u>[Age (Insert Normal</u> <u>Retirement Age)]</u> (check as applicable)	<u>Percentage of</u> <u>Normal Retirement Benefit*</u> (complete as applicable)
<input type="checkbox"/> 0	1.000
<input type="checkbox"/> 1	0.____
<input type="checkbox"/> 2	0.____
<input type="checkbox"/> 3	0.____
<input type="checkbox"/> 4	0.____
<input type="checkbox"/> 5	0.____
<input type="checkbox"/> 6	0.____
<input type="checkbox"/> 7	0.____
<input type="checkbox"/> 8	0.____
<input type="checkbox"/> 9	0.____
<input type="checkbox"/> 10	0.____
<input type="checkbox"/> 11	0.____
<input type="checkbox"/> 12	0.____
<input type="checkbox"/> 13	0.____
<input type="checkbox"/> 14	0.____
<input type="checkbox"/> 15	0.____

*Interpolate for whole months

D. Monthly Late Retirement Benefit Amount (check one):

- ☒ (1) The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of his Late Retirement Date.
- ☐ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Master Plan; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Master Plan.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of his Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit (check one):

- ☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
- ☐ No minimum is established.
- ☐ No less than (check one): ☐ 20% ☐ 10% ☐ ____% (if other than 20% or 10% insert percentage amount) of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding his Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)
- ☐ No less than (check one): ☐ 66 2/3 % ☐ ____% (if other than 66 2/3%, insert percentage amount) of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding his Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

Note: The Adopting Employer is responsible for reporting to GMEBS any amounts to be used in an offset.

F. Minimum/Maximum Benefit For Elected Officials

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects (check one):

- ☐ Not applicable (elected or appointed members of the Governing Authority do not participate in the Plan).
- ☒ No minimum or maximum applies.
- ☐ Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.
- ☐ Other minimum or maximum (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i):

16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA

A. Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Master Plan Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Master Plan Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)

(1) **Reemployment After Normal or Alternative Normal Retirement.** In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after his Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after his Normal or Alternative Normal Retirement Date, the following rule shall apply (check one):

- ☐ (a) The Participant's benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan for as long as the Participant remains employed.
- ☒ (b) The Participant may continue to receive his retirement benefit in accordance with Section 6.06(b) of the Master Plan. This rule shall apply to (check one): ☒ all Retired Participants ☐ only the following classes of Retired Participants (must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Master Plan if they return to work with the Employer):

(2) Reemployment After Early Retirement. In the event a Participant Retires with an Early Retirement benefit after a Bona Fide Separation from Service 1) is reemployed with the Employer as an Eligible Employee before his Normal Retirement Date; or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) before his Normal Retirement Date due to the addition of such class to the Plan, the following rule shall apply **(check one or more as applicable)**:

- (a) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan for as long as the Participant remains employed.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:

- (b) ☒ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan. However, the Participant may begin receiving benefits after he satisfies the qualifications for Normal Retirement or Alternative Normal Retirement, as applicable, and after satisfying the minimum age parameters of Section 6.06(a)(3) of the Master Plan, in accordance with Section 6.06(b)(2)(B)(i) of the Master Plan.

This rule shall apply to **(check one)**: ☒ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:

- (c) ☐ The Participant's Early Retirement benefit shall continue in accordance with Section 6.06(b)(2)(B)(ii) of the Master Plan.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Master Plan. The Employer hereby elects the following **(check one)**:

- ☒ (1) No cost-of-living adjustment.

- ☐ (2) Variable Annual cost-of-living adjustment not to exceed _____% (insert percentage).
- ☐ (3) Fixed annual cost-of-living adjustment equal to _____% (insert percentage).

The above cost-of-living adjustment shall apply with respect to the following Participants (and their Beneficiaries) (check one):

- ☒ All Participants (and their Beneficiaries).
- ☐ Participants (and their Beneficiaries) who terminate employment on or after _____ (insert date).
- ☐ Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named): _____.

The Adjustment Date for the above cost-of-living adjustment shall be (if not specified, the Adjustment Date shall be January 1): _____.

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

A. Eligible Regular Employees

Subject to the terms and conditions of the Master Plan, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in his accrued retirement benefit in accordance with the following schedule (check one):

- ☐ No vesting schedule (immediate vesting).
- ☒ **Cliff Vesting Schedule.** Benefits shall be 100% vested after the Participant has a minimum of 5 years (insert number not to exceed 10) of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.
- ☐ **Graduated Vesting Schedule.** Benefits shall become vested in accordance with the following schedule (insert percentages):

<u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u>	<u>VESTED PERCENTAGE</u>
1	%
2	%
3	%
4	%
5	%

6	%
7	%
8	%
9	%
10	%

Exceptions: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): _____

Vesting Schedule for excepted class (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

B. Elected or Appointed Members of the Governing Authority

Subject to the terms and conditions of the Master Plan, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in his accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule (check one):

- ☐ Not applicable (elected or appointed members of the Governing Authority are not permitted to participate in the Plan).
- ☒ No vesting schedule (immediate vesting).
- ☐ Other vesting schedule (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

Subject to the terms and conditions of the Master Plan, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement (check and complete one):

- (1) ☐ **Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had he elected a 100% joint

and survivor benefit under Section 7.03 of the Master Plan. In order to be eligible for this benefit, a Participant must meet the following requirements (**check one**):

- ☐ The Participant must be vested in a normal retirement benefit.
- ☐ The Participant must have _____ years (**insert number**) of Total Credited Service.
- ☐ The Participant must be eligible for Early or Normal Retirement.
- ☐ Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____

(2) ☒ **Actuarial Reserve Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions (**check one**):

- ☒ The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Master Plan.
- ☐ The Participant must have _____ years (**insert number**) of Total Credited Service.
- ☐ Other eligibility requirement (**must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)**): _____

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include (**check one**):

- ☒ Total Credited Service accrued prior to the date of the Participant's death.
- ☐ Total Credited Service accrued prior to the date of the Participant's death, plus (**check one**): ☐ one-half (½) ☐ _____ (**insert other fraction**) of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date. (**See Master Plan Section 8.02(b) regarding 10-year cap on additional Credited Service.**)

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but he does not qualify for the in-service death benefit, then the Auto A

Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) **Exceptions:** If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit (must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): _____

Participants to whom alternative death benefit applies (must specify - specific positions are permissible; specific individuals may not be named): _____

Eligibility conditions for alternative death benefit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

B. Terminated Vested Death Benefit

(1) **Complete this Section only if the Employer offers a terminated vested death benefit.** The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Master Plan, the Employer hereby elects the following terminated vested death benefit (**check one**):

- ☒ **Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan.
- ☐ **Accrued Retirement Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the Participant's Accrued Normal Retirement Benefit determined as of the date of death.

(2) **Exceptions:** If a terminated vested death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit (must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code

Sections 401(a)(17) and 415): _____

Participants to whom alternative death benefit applies (must specify - specific positions are permissible; specific individuals may not be named): _____

Eligibility conditions for alternative death benefit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____

19. EMPLOYEE CONTRIBUTIONS

(1) Employee contributions (check one):

- ☒ Are not required.
- ☐ Are required in the amount of _____ % (insert percentage) of Earnings for all Participants.
- ☐ Are required in the amount of _____ % (insert percentage) of Earnings for Participants in the following classes (must specify - specific positions are permissible; specific individuals may not be named): _____

[Repeat above subsection as necessary if more than one contribution rate applies.]

(2) **Pre-Tax Treatment of Employee Contributions.** If Employee Contributions are required in Subsection (1) above, an Adopting Employer may elect to "pick up" Employee Contributions to the Plan in accordance with IRC Section 414(h). In such case, Employee Contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of IRC Section 414(h) are met. If the Employer elects to pick up Employee Contributions, it is the Employer's responsibility to ensure that Employee Contributions are paid and reported in accordance with IRC Section 414(h). The Adopting Employer must not report picked up contributions as wages subject to federal income tax withholding.

The Employer hereby elects (check one):

- ☐ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although designated as Employee Contributions, are being paid by the Employer in lieu of Employee Contributions. The Adopting Employer confirms that the executor of this Adoption Agreement is duly authorized to take this action as required to pick up contributions. This pick-up of contributions applies prospectively, and it is evidenced by this contemporaneous written document. On and after the date of the pick-up of contributions, a Participant does not have a cash or deferred election

right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to the designated Employee Contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

- ☐ Not to pick up Employee Contributions.

(3) **Interest on Employee Contributions.** The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

- ☐ Interest shall not be paid.
- ☐ Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.
- ☐ Other rate of interest (must specify rate in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i):
_____.

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this volume submitter program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this ordinance. The Adoption Agreement (and, if applicable, the Addendum) sets forth the Employees to be covered by the Plan, the benefits to be provided by the Adopting Employer under the Plan, and any conditions imposed by the Adopting Employer with respect to, but not inconsistent with, the Plan. The Adopting Employer

reserves the right to amend its elections under the Adoption Agreement and any Addendum, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board of Trustees of GMEBS. The Adopting Employer acknowledges that it may not be able to rely on the volume submitter advisory letter if it makes certain elections under the Adoption Agreement or the Addendum.

The Adopting Employer hereby agrees to abide by the Master Plan, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

- (1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq.* (a copy of which is included in the Appendix to the Master Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;
- (2) The Master Defined Benefit Plan Document and Trust Agreement;
- (3) This Ordinance and Adoption Agreement (and any Addendum); and
- (4) The rules and regulations of the Board.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

This Adoption Agreement (and any Addendum) may only be used in conjunction with Georgia Municipal Employees Benefit System Master Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under advisory letter J501718a dated March 30, 2018. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Master Plan Document and Trust, may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS advisory letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the volume submitter practitioner who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided

under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the volume submitter practitioner for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

On and after February 17, 2005, the Board delegates to the Practitioner the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.

Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:

- the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a volume submitter plan as described in Revenue Procedure 2015-36; or
- as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.

If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the advisory letter, the Practitioner's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the volume submitter advisory letter.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Master Plan or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated his office with the City for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

Section 3. The effective date of this Ordinance shall be the date of approval by the Governing Authority.

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Ellijay, Georgia this _____ day of _____, 20____.

Attest:

CITY OF ELLIJAY, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this _____ day of _____, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For General Fund (100)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
100-0000-00-311100	Real Property Taxes-Current	\$ 0.00	\$ 0.00	\$ 205,580.00	\$ 121,219.94	41.04%
100-0000-00-311110	Public Utilities Tax	0.00	0.00	12,000.00	12,839.48	(7.00%)
100-0000-00-311200	Real Property Tax-Prior Years	0.00	100.26	1,000.00	540.10	45.99%
100-0000-00-311300	Personal Property Tax-Current	0.00	0.00	64,920.00	13,692.87	78.91%
100-0000-00-311310	Motor Vehicle Tax	0.00	0.00	25,000.00	2,303.03	90.79%
100-0000-00-311315	TAVT Tax	0.00	11,130.41	73,000.00	90,544.47	(24.03%)
100-0000-00-311320	Mobile Home Tax	0.00	0.00	345.00	3,352.96	(871.87%)
100-0000-00-311400	Personal Property-Delinquent	0.00	0.00	1,000.00	2,051.29	(105.13%)
100-0000-00-311600	Intangible Tax	0.00	0.00	500.00	0.00	100.00%
100-0000-00-311700	Franchise Tax	0.00	0.00	262,186.00	232,003.69	11.51%
100-0000-00-311910	Pen/Int-Real Property	0.00	21.55	2,000.00	209.25	89.54%
100-0000-00-312705	Due from SPLOST	0.00	0.00	0.00	0.00	0.00%
100-0000-00-313100	Local Option Sales Tax	0.00	0.00	620,000.00	396,137.51	36.11%
100-0000-00-314000	Transfers in from PUB Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-314100	Transfers in from Hotel/Motel	0.00	0.00	0.00	0.00	0.00%
100-0000-00-314200	Alcohol Tax	0.00	1,934.37	80,000.00	48,028.04	39.96%
100-0000-00-316200	Insurance Premium Tax	0.00	0.00	90,000.00	0.00	100.00%
100-0000-00-316300	Financial Institution Tax	0.00	0.00	12,000.00	14,137.09	(17.81%)
100-0000-00-316400	Transfer Tax Collections	0.00	0.00	100.00	5,314.49	(5214.49%)
100-0000-00-319110	Pen/Int-Real Property	0.00	0.00	0.00	0.00	0.00%
100-0000-00-319120	Pen/Int-Personal Property	0.00	0.00	250.00	30.28	87.89%
100-0000-00-319400	Collection Fees	0.00	50.00	0.00	100.00	0.00%
100-0000-00-319500	Fi Fa	0.00	17.00	200.00	34.00	83.00%
100-0000-00-319600	Returned Check Fees	0.00	0.00	100.00	0.00	100.00%
100-0000-00-321110	Licenses-Beer/Wine	0.00	0.00	12,000.00	2,000.00	83.33%
100-0000-00-321120	Licenses-Wine	0.00	0.00	200.00	1,950.00	(875.00%)
100-0000-00-321125	Licenses - Wine Tasting Room	0.00	0.00	500.00	0.00	100.00%
100-0000-00-321130	Licenses - Distilled Spirits	0.00	0.00	3,000.00	750.00	75.00%
100-0000-00-321400	General Business Licenses	0.00	0.00	50,000.00	23,670.00	52.66%
100-0000-00-321410	Real Estate Licenses	0.00	0.00	1,000.00	150.00	85.00%
100-0000-00-321420	Insurance Licenses	0.00	0.00	8,000.00	6,250.00	21.88%
100-0000-00-321500	Auction Permit	0.00	0.00	0.00	0.00	0.00%
100-0000-00-322100	Building Permit Fees	0.00	325.00	4,000.00	30,062.76	(651.57%)
100-0000-00-322110	Card Convenience Fees	0.00	0.00	0.00	0.00	0.00%
100-0000-00-322120	Zoning Request Fees	0.00	0.00	500.00	900.00	(80.00%)
100-0000-00-322130	Annexation/Deannexation Fee	0.00	0.00	0.00	0.00	0.00%
100-0000-00-322140	Sign Permits	0.00	45.00	500.00	725.00	(45.00%)
100-0000-00-322150	Soil/Erosion Permits	0.00	0.00	0.00	50.00	0.00%
100-0000-00-322901	Parade Permits	0.00	0.00	0.00	25.00	0.00%
100-0000-00-322902	Special Event Alcohol Fee	0.00	0.00	0.00	200.00	0.00%
100-0000-00-323000	Pen/Int on Del L&P	0.00	0.00	0.00	0.00	0.00%
100-0000-00-323100	Business License Penalty	0.00	0.00	500.00	727.95	(45.59%)
100-0000-00-333000	Housing Authority Pilot	0.00	0.00	20,000.00	24,160.19	(20.80%)
100-0000-00-334310	Dirscet State Grants	0.00	0.00	0.00	0.00	0.00%
100-0000-00-334320	DOT Grant	0.00	0.00	0.00	0.00	0.00%
100-0000-00-334330	Georgia Recreational Trails Re	0.00	0.00	0.00	0.00	0.00%
100-0000-00-334350	Indirect State Grants	0.00	0.00	0.00	0.00	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For General Fund (100)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-0000-00-335100	Homeowner Tax Relief	0.00	0.00	0.00	468.30	0.00%
100-0000-00-341400	Printing/Copying Fees	0.00	0.00	100.00	2.50	97.50%
100-0000-00-341910	Election Qualifying Fees	0.00	0.00	0.00	0.00	0.00%
100-0000-00-341930	Sale of Maps/Publications	0.00	0.00	0.00	0.00	0.00%
100-0000-00-342120	Police-Accident Reports	0.00	0.00	100.00	369.35	(269.35%)
100-0000-00-342125	Criminal Records Check	0.00	0.00	400.00	342.00	14.50%
100-0000-00-344100	Sanitation Income	0.00	0.00	0.00	0.00	0.00%
100-0000-00-347200	Activity Fees	0.00	0.00	0.00	0.00	0.00%
100-0000-00-347300	Event Admission Fees	0.00	0.00	0.00	0.00	0.00%
100-0000-00-347600	PARK BID PACKET FEES	0.00	0.00	0.00	0.00	0.00%
100-0000-00-347610	Fundraising Revenues - Calen	0.00	0.00	0.00	0.00	0.00%
100-0000-00-347900	Other Culture and Recreation	0.00	0.00	0.00	0.00	0.00%
100-0000-00-351170	Municipal Court Fines	0.00	15,032.92	200,000.00	181,378.67	9.31%
100-0000-00-351171	Court Cost	0.00	0.00	1,500.00	2,496.50	(66.43%)
100-0000-00-351172	Parking Tickets	0.00	0.00	200.00	50.00	75.00%
100-0000-00-351173	Technology Surcharge	0.00	0.00	0.00	0.00	0.00%
100-0000-00-361000	Interest Income	0.00	23.54	200.00	245.73	(22.87%)
100-0000-00-371000	Donations - Fire Department	0.00	0.00	0.00	0.00	0.00%
100-0000-00-371500	Donations - Harrison Park	0.00	0.00	0.00	0.00	0.00%
100-0000-00-372000	Contributions - Gilmer County	0.00	0.00	0.00	0.00	0.00%
100-0000-00-383000	Insurance Recovery	0.00	0.00	5,000.00	0.00	100.00%
100-0000-00-389000	Misc Income	0.00	0.00	1,000.00	1,378.40	(37.84%)
100-0000-00-389001	FundBalance/Misc Income	0.00	0.00	0.00	0.00	0.00%
100-0000-00-389003	GOHS Revenue	0.00	0.00	0.00	0.00	0.00%
100-0000-00-391200	Transfers in to General Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-391202	Transfers into General Fund fr	0.00	0.00	0.00	0.00	0.00%
100-0000-00-391204	Transfers into General Fund fr	0.00	0.00	0.00	0.00	0.00%
100-0000-00-392100	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00%
100-0000-00-393500	Proceeds from capital Leases	0.00	0.00	0.00	0.00	0.00%
100-1600-16-389001	Better Home Town-Revenue	0.00	0.00	0.00	0.00	0.00%
100-3200-32-334311	GOHS Revenue	0.00	0.00	0.00	0.00	0.00%
100-3500-35-334311	Dept. of Homeland Security R	0.00	0.00	0.00	0.00	0.00%
100-6200-62-321300	Event Sponsor Fees	0.00	0.00	0.00	0.00	0.00%
100-6200-62-341400	Printing/Copying Fees	0.00	0.00	0.00	0.00	0.00%
100-6200-62-347200	Activity Fees	0.00	0.00	0.00	0.00	0.00%
100-6200-62-347300	Event Admission Fees	0.00	0.00	0.00	0.00	0.00%
100-6200-62-347500	Program Fees	0.00	0.00	0.00	0.00	0.00%
100-6200-62-347600	PARK BID PACKET FEES	0.00	0.00	0.00	0.00	0.00%
100-6200-62-347900	Other Culture and Recreation	0.00	0.00	0.00	0.00	0.00%
100-6200-62-371000	Donations from private source	0.00	0.00	0.00	0.00	0.00%
100-6200-62-389000	Misc Income	0.00	0.00	0.00	0.00	0.00%
100-6200-62-389005	Sale of Christmas Ornaments	0.00	0.00	0.00	0.00	0.00%
Total General Fund Revenues		\$ 0.00	\$ 28,680.05	\$ 1,758,881.00	\$ 1,220,890.84	30.59%

Expenditures

100-0000-00-522110	Sanitation Collection	\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
100-0000-00-523900	CD Redemption Fees		0.00		0.00		0.00		0.00	0.00%
100-0000-00-523910	Cash short/over		0.00		0.00		0.00		0.00	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For General Fund (100)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-0000-00-541207	GEMA Expenses	0.00	0.00	0.00	0.00	0.00%
100-0000-00-543210	Payroll Administrative Fee	0.00	0.00	0.00	0.00	0.00%
100-0000-00-572550	Fees Paid to BOE - TAVT	0.00	0.00	0.00	0.00	0.00%
100-0000-00-581200	Capital Lease Principle	0.00	0.00	0.00	0.00	0.00%
100-0000-00-582000	Interest on Public Safety Buildi	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611000	Transfers Out of General Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611001	Transfer from GF to UCB Mon	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611002	Transfers Out of General Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611003	Transfers out of General Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611004	Transfers Out of General Fund	0.00	0.00	0.00	0.00	0.00%
100-0000-00-611010	Transfers Out of GF to Capital	0.00	0.00	0.00	0.00	0.00%
100-0000-00-900001	Business Licenses Refunds	0.00	0.00	0.00	0.00	0.00%
100-1100-11-511100	Salaries	0.00	1,250.00	18,000.00	11,250.00	37.50%
100-1100-11-512100	Group Insurance	0.00	0.00	0.00	0.00	0.00%
100-1100-11-512200	FICA	0.00	95.65	1,377.00	860.65	37.50%
100-1100-11-523500	Travel Expense	0.00	0.00	9,000.00	7,696.01	14.49%
100-1100-11-523700	Education & Training	0.00	0.00	1,000.00	2,100.00	(110.00%)
100-1500-15-511100	Salaries	0.00	10,750.40	155,000.00	100,798.06	34.97%
100-1500-15-511101	Compensation-Planning and Z	0.00	200.00	1,000.00	850.00	15.00%
100-1500-15-512100	Group Insurance	0.00	2,409.43	33,000.00	17,966.82	45.56%
100-1500-15-512101	City Match Retirement	0.00	86.68	520.00	521.43	(0.28%)
100-1500-15-512200	FICA	0.00	803.92	11,858.00	7,552.20	36.31%
100-1500-15-512400	GMEBS	0.00	2,921.33	35,828.00	26,291.97	26.62%
100-1500-15-512401	Life/Disability	0.00	0.00	0.00	0.00	0.00%
100-1500-15-512700	Workers Comp Ins.	0.00	4,257.00	36,000.00	21,186.00	41.15%
100-1500-15-512900	Payroll Expense	0.00	0.00	0.00	0.00	0.00%
100-1500-15-521100	Accounting & Audit Expense	0.00	0.00	12,500.00	4,000.00	68.00%
100-1500-15-521210	Legal Services	0.00	1,315.00	6,000.00	5,080.00	15.33%
100-1500-15-521220	Legal - Settlements	0.00	0.00	0.00	0.00	0.00%
100-1500-15-521302	Contract Services-USTI & TBS	0.00	654.75	15,000.00	3,707.35	75.28%
100-1500-15-521305	Contracted Services - Card Fe	0.00	0.00	0.00	0.00	0.00%
100-1500-15-521310	Building Inspection Services	0.00	0.00	0.00	70.00	0.00%
100-1500-15-521320	City Website Maintenance	0.00	45.00	3,000.00	535.00	82.17%
100-1500-15-521400	Election Costs	0.00	0.00	0.00	0.00	0.00%
100-1500-15-521514	Fi Fa Filing Fees	0.00	0.00	100.00	132.00	(32.00%)
100-1500-15-521515	Outside Collection Fees	0.00	0.00	500.00	91.00	81.80%
100-1500-15-522110	Sanitation Collection	0.00	0.00	0.00	0.00	0.00%
100-1500-15-522200	Repairs and Maintenance	0.00	221.00	1,600.00	2,955.98	(84.75%)
100-1500-15-522210	Vehicle Repairs and Maintena	0.00	0.00	500.00	88.00	82.40%
100-1500-15-522211	Equip-Repairs and Maintenanc	0.00	130.00	500.00	130.00	74.00%
100-1500-15-523100	Property & Liability Insurance	0.00	10,113.00	11,900.00	31,323.00	(163.22%)
100-1500-15-523200	Telephone Expense	0.00	38.39	10,000.00	6,685.49	33.15%
100-1500-15-523300	Advertising	0.00	234.00	1,950.00	1,420.00	27.18%
100-1500-15-523500	Travel Expenses	0.00	0.00	3,000.00	3,598.98	(19.97%)
100-1500-15-523600	Dues,Fees & Subscriptions	0.00	0.00	1,600.00	2,318.32	(44.90%)
100-1500-15-523700	Education & Training	0.00	40.00	4,000.00	2,046.22	48.84%
100-1500-15-523850	Contracted Labor	0.00	0.00	2,000.00	2,018.40	(0.92%)
100-1500-15-523910	Cash short/over	0.00	0.00	0.00	0.00	0.00%
100-1500-15-531100	Office/Operating Supplies	0.00	195.98	6,000.00	3,757.13	37.38%

City of Ellijay
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Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
100-1500-15-531102	0.00	0.00	8,500.00	8,500.00	0.00%
100-1500-15-531110	0.00	60.00	500.00	60.00	88.00%
100-1500-15-531130	0.00	503.50	2,200.00	503.50	77.11%
100-1500-15-531190	0.00	0.00	500.00	1,892.09	(278.42%)
100-1500-15-531210	0.00	381.80	3,000.00	2,615.12	12.83%
100-1500-15-531220	0.00	0.00	4,000.00	1,247.83	68.80%
100-1500-15-531230	0.00	1,145.40	14,000.00	9,581.32	31.56%
100-1500-15-531270	0.00	49.85	1,000.00	419.36	58.06%
100-1500-15-531300	0.00	0.00	0.00	0.00	0.00%
100-1500-15-531700	0.00	26.28	300.00	506.17	(68.72%)
100-1500-15-533400	0.00	0.00	1,000.00	0.00	100.00%
100-1500-15-541100	0.00	0.00	0.00	0.00	0.00%
100-1500-15-542200	0.00	0.00	0.00	0.00	0.00%
100-1500-15-542300	0.00	0.00	500.00	0.00	100.00%
100-1500-15-542400	0.00	0.00	1,500.00	0.00	100.00%
100-1500-15-542500	0.00	0.00	0.00	0.00	0.00%
100-1500-15-543200	0.00	0.00	0.00	0.00	0.00%
100-1500-15-543201	0.00	95.00	2,500.00	1,424.78	43.01%
100-1500-15-543210	0.00	272.81	3,500.00	2,525.52	27.84%
100-1500-15-571000	0.00	0.00	15,000.00	15,000.00	0.00%
100-1500-15-571500	0.00	0.00	19,000.00	14,400.00	24.21%
100-1500-15-572000	0.00	0.00	2,000.00	3,000.00	(50.00%)
100-1500-15-572100	0.00	0.00	1,100.00	0.00	100.00%
100-1500-15-572200	0.00	0.00	1,650.00	1,719.00	(4.18%)
100-1500-15-572500	0.00	0.00	0.00	4,328.91	0.00%
100-1500-15-572700	0.00	0.00	300.00	0.00	100.00%
100-1500-15-579000	0.00	0.00	0.00	0.00	0.00%
100-1500-15-579001	0.00	0.00	0.00	0.00	0.00%
100-1500-15-582201	0.00	0.00	62,517.00	0.00	100.00%
100-1500-15-620000	0.00	0.00	0.00	0.00	0.00%
100-1500-15-900000	0.00	0.00	500.00	179.08	64.18%
100-1500-15-900001	0.00	0.00	0.00	600.00	0.00%
100-1600-16-511100	0.00	0.00	0.00	0.00	0.00%
100-1600-16-512100	0.00	0.00	0.00	0.00	0.00%
100-1600-16-512200	0.00	0.00	0.00	0.00	0.00%
100-1600-16-512401	0.00	0.00	0.00	0.00	0.00%
100-1600-16-523300	0.00	0.00	0.00	0.00	0.00%
100-1600-16-523500	0.00	0.00	0.00	0.00	0.00%
100-1600-16-523600	0.00	0.00	0.00	0.00	0.00%
100-1600-16-523700	0.00	0.00	0.00	0.00	0.00%
100-1600-16-531100	0.00	0.00	0.00	0.00	0.00%
100-1600-16-531620	0.00	0.00	0.00	0.00	0.00%
100-1600-16-531630	0.00	0.00	0.00	0.00	0.00%
100-1600-16-531640	0.00	0.00	0.00	0.00	0.00%
100-1600-16-531699	0.00	0.00	0.00	0.00	0.00%
100-1600-16-542400	0.00	0.00	0.00	0.00	0.00%
100-2650-26-511100	0.00	0.00	0.00	0.00	0.00%
100-2650-26-512200	0.00	0.00	0.00	0.00	0.00%
100-2650-26-521304	0.00	1,124.00	13,680.00	9,868.00	27.87%

City of Ellijay
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100-2650-26-523500	Travel Expense	0.00	0.00	0.00	0.00	0.00%
100-2650-26-523700	Education & Training	0.00	0.00	0.00	0.00	0.00%
100-2650-26-531190	Misc Expense	0.00	0.00	0.00	0.00	0.00%
100-2650-26-571000	Monthly Fine Payments	0.00	7,069.13	40,000.00	44,626.03	(11.57%)
100-2650-26-571001	Detention Center Fine Paymen	0.00	1,189.35	10,000.00	9,724.30	2.76%
100-2650-26-571002	Refunds-Court Fines	0.00	0.00	500.00	0.00	100.00%
100-2650-26-572600	Fees paid to GA POA&B Fund	0.00	1,175.05	6,000.00	6,441.28	(7.35%)
100-3200-32-511100	Salaries	0.00	31,053.12	432,000.00	294,767.34	31.77%
100-3200-32-511200	Unemployment Benefits Paid	0.00	0.00	0.00	0.00	0.00%
100-3200-32-512100	Group Insurance	0.00	8,889.21	120,000.00	72,766.08	39.36%
100-3200-32-512101	City Match Retirement	0.00	0.00	0.00	0.00	0.00%
100-3200-32-512200	FICA	0.00	2,251.19	33,094.00	21,374.70	35.41%
100-3200-32-512401	Life/Disability	0.00	0.00	0.00	0.00	0.00%
100-3200-32-512402	Peace Officers Retirement	0.00	180.00	3,000.00	2,620.00	12.67%
100-3200-32-512900	Payroll Expense	0.00	0.00	0.00	0.00	0.00%
100-3200-32-521220	Legal - Settlements	0.00	0.00	0.00	0.00	0.00%
100-3200-32-521302	Contract Services-Presynct Te	0.00	0.00	0.00	0.00	0.00%
100-3200-32-522200	Repairs and Maintenance	0.00	0.00	1,500.00	0.00	100.00%
100-3200-32-522210	Vehicle Repairs and Maintena	0.00	526.05	7,500.00	6,116.02	18.45%
100-3200-32-522650	Court Services	0.00	0.00	0.00	0.00	0.00%
100-3200-32-523100	Property/Liability Ins	0.00	0.00	19,650.00	0.00	100.00%
100-3200-32-523200	Telephone Expense	0.00	764.53	7,500.00	6,256.18	16.58%
100-3200-32-523300	Advertising	0.00	0.00	0.00	0.00	0.00%
100-3200-32-523500	Travel expenses	0.00	0.00	1,000.00	733.50	26.65%
100-3200-32-523600	Dues,Fees and Subscriptions	0.00	0.00	500.00	0.00	100.00%
100-3200-32-523700	Education & Training	0.00	40.00	1,000.00	206.50	79.35%
100-3200-32-523850	Contracted Labor	0.00	0.00	0.00	0.00	0.00%
100-3200-32-531100	Office/Operating Supplies	0.00	83.70	4,000.00	4,024.76	(0.62%)
100-3200-32-531101	Supplies for PD	0.00	0.00	0.00	0.00	0.00%
100-3200-32-531110	Tires and Tubes	0.00	1,582.53	5,000.00	4,150.20	17.00%
100-3200-32-531190	Misc. Expense	0.00	0.00	100.00	412.70	(312.70%)
100-3200-32-531210	Water,Sewer & Garbage Expe	0.00	0.00	400.00	81.00	79.75%
100-3200-32-531220	Natural Gas Expense	0.00	550.50	1,500.00	806.87	46.21%
100-3200-32-531230	Electric Expense	0.00	500.10	5,000.00	3,444.32	31.11%
100-3200-32-531270	Vehicle Gas Expense	0.00	2,841.86	25,000.00	19,274.97	22.90%
100-3200-32-531335	Uniforms	0.00	130.00	3,000.00	1,010.30	66.32%
100-3200-32-531700	Other Supplies	0.00	0.00	7,200.00	10,700.00	(48.61%)
100-3200-32-531701	Interest Expense	0.00	0.00	0.00	0.00	0.00%
100-3200-32-542200	Vehicle Purchases	0.00	0.00	62,876.00	62,876.70	0.00%
100-3200-32-542300	Furniture & Fixtures	0.00	0.00	200.00	0.00	100.00%
100-3200-32-542400	Computer Equipment	0.00	0.00	500.00	0.00	100.00%
100-3200-32-542500	Other Equipment	0.00	0.00	0.00	0.00	0.00%
100-3200-32-543201	Leased Equipment	0.00	52.50	600.00	490.99	18.17%
100-3200-32-543210	Contracted Fee	0.00	0.00	2,735.00	540.00	80.26%
100-3200-32-571000	Monthly Fine Payments	0.00	0.00	0.00	0.00	0.00%
100-3200-32-571001	Detention Center Fine Paymen	0.00	0.00	0.00	0.00	0.00%
100-3200-32-571002	Refunds-Court Fines	0.00	0.00	0.00	0.00	0.00%
100-3200-32-572600	Fees paid to GA POA&B Fund	0.00	0.00	0.00	0.00	0.00%
100-3200-35-531220	Reserved for Future Use	0.00	0.00	0.00	0.00	0.00%

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100-3500-00-582000	Capital Outlay-Vehicle Purcha	0.00	0.00	0.00	0.00	0.00%
100-3500-35-511100	Salaries	0.00	14,085.97	194,103.00	137,822.28	29.00%
100-3500-35-511103	Salaries-Fire Department Volu	0.00	0.00	5,725.00	2,050.00	64.19%
100-3500-35-511200	Unemployment Benefits Paid	0.00	0.00	0.00	0.00	0.00%
100-3500-35-512100	Group Insurance	0.00	3,915.60	52,000.00	36,730.33	29.36%
100-3500-35-512200	FICA	0.00	976.54	15,440.00	9,756.56	36.81%
100-3500-35-512400	GMEBS	0.00	0.00	0.00	0.00	0.00%
100-3500-35-512401	Life/Disability	0.00	0.00	0.00	0.00	0.00%
100-3500-35-512403	Firefighters Pension Fund	0.00	50.00	900.00	650.00	27.78%
100-3500-35-512404	Firefighter's Cancer Ins	0.00	0.00	4,000.00	782.08	80.45%
100-3500-35-512700	Workers Comp Ins.	0.00	0.00	0.00	0.00	0.00%
100-3500-35-522200	Repairs and Maintenance	0.00	0.00	1,500.00	757.30	49.51%
100-3500-35-522210	Vehicle Repairs and Maintena	0.00	1,500.00	9,000.00	3,560.88	60.43%
100-3500-35-522211	Equip-Repairs and Maintenanc	0.00	3,500.00	8,000.00	5,433.45	32.08%
100-3500-35-523100	Property/Liability Ins.	0.00	0.00	4,800.00	0.00	100.00%
100-3500-35-523200	Telephone Expense	0.00	375.65	4,000.00	3,230.81	19.23%
100-3500-35-523300	Advertising	0.00	0.00	0.00	0.00	0.00%
100-3500-35-523500	Travel Expenses	0.00	0.00	1,000.00	733.00	26.70%
100-3500-35-523600	Dues,Fees & Subscriptions	0.00	0.00	600.00	100.00	83.33%
100-3500-35-523700	Education & Training	0.00	0.00	1,000.00	214.00	78.60%
100-3500-35-531100	Office Supplies	0.00	197.16	1,000.00	822.45	17.76%
100-3500-35-531104	Fire Dept Grants	0.00	0.00	0.00	0.00	0.00%
100-3500-35-531106	First Responder Supplies	0.00	0.00	2,500.00	295.43	88.18%
100-3500-35-531110	Tires and Tubes	0.00	1,096.32	2,500.00	1,108.92	55.64%
100-3500-35-531135	Fire Safety Education Supplies	0.00	(1,000.00)	500.00	(962.00)	292.40%
100-3500-35-531190	Misc. Expense	0.00	0.00	0.00	0.00	0.00%
100-3500-35-531210	Water,Sewer & Garbage Expe	0.00	0.00	300.00	81.00	73.00%
100-3500-35-531220	Natural Gas Expense	0.00	550.52	2,000.00	806.89	59.66%
100-3500-35-531230	Electric Expense	0.00	500.11	5,000.00	3,444.36	31.11%
100-3500-35-531270	Vehicle Gas Expense	0.00	549.48	5,000.00	5,378.98	(7.58%)
100-3500-35-531300	Catered Events(Food and Etc.	0.00	0.00	0.00	0.00	0.00%
100-3500-35-531335	Uniforms	0.00	0.00	1,500.00	604.00	59.73%
100-3500-35-531336	Turn Out Gear	0.00	0.00	4,500.00	778.76	82.69%
100-3500-35-531700	Radios and Pagers	0.00	0.00	1,000.00	0.00	100.00%
100-3500-35-541500	Infrastructure Expense	0.00	0.00	0.00	0.00	0.00%
100-3500-35-542200	Fire Truck Principal	0.00	0.00	0.00	0.00	0.00%
100-3500-35-542205	Vehicle Purchase - Fire	0.00	0.00	0.00	0.00	0.00%
100-3500-35-542300	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00%
100-3500-35-542400	Computer Equipment	0.00	0.00	500.00	0.00	100.00%
100-3500-35-542500	Other Equipment	0.00	0.00	0.00	0.00	0.00%
100-3500-35-543201	Leased Equipment	0.00	52.50	600.00	490.98	18.17%
100-3500-35-581200	Capital Lease Principle	0.00	0.00	0.00	0.00	0.00%
100-3500-35-582000	Interest on Fire Truck	0.00	0.00	0.00	0.00	0.00%
100-3500-35-582200	Capital Lease Interest	0.00	0.00	0.00	0.00	0.00%
100-3500-35-720000	Capital Outlay - Building	0.00	0.00	0.00	0.00	0.00%
100-3501-35-511103	Salaries-Fire Department Volu	0.00	0.00	0.00	0.00	0.00%
100-4200-42-511100	Salaries	0.00	10,143.84	37,106.00	(33,222.18)	189.53%
100-4200-42-512100	Group Insurance	0.00	2,941.15	14,000.00	(7,650.88)	154.65%
100-4200-42-512200	FICA	0.00	753.62	2,839.00	(2,421.73)	185.30%

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100-4200-42-512401 Life/Disability	0.00	0.00	0.00	0.00	0.00%
100-4200-42-522110 Sanitation Collection	0.00	0.00	0.00	0.00	0.00%
100-4200-42-522200 Repairs and Maintenance	0.00	0.00	7,000.00	5,917.82	15.46%
100-4200-42-522210 Vehicle Repairs and Maintena	0.00	2,119.41	3,000.00	5,406.61	(80.22%)
100-4200-42-522211 Equip-Repairs and Maintenanc	0.00	0.00	4,000.00	2,021.43	49.46%
100-4200-42-523100 Property/Liability Ins.	0.00	0.00	2,800.00	0.00	100.00%
100-4200-42-523200 Telephone Expense	0.00	89.74	400.00	570.90	(42.73%)
100-4200-42-523700 Education & Training	0.00	0.00	250.00	0.00	100.00%
100-4200-42-523850 Contracted Labor	0.00	0.00	1,000.00	150.00	85.00%
100-4200-42-524260 Street Lights	0.00	5,025.16	60,000.00	40,222.91	32.96%
100-4200-42-524530 Solid Waste Disposal	0.00	0.00	0.00	0.00	0.00%
100-4200-42-531100 Operating Supplies	0.00	0.00	2,500.00	1,910.41	23.58%
100-4200-42-531103 Xmas Lights/Banners	0.00	0.00	500.00	294.40	41.12%
100-4200-42-531110 Tires and Tubes	0.00	20.00	500.00	229.30	54.14%
100-4200-42-531190 Misc Expense	0.00	0.00	0.00	0.00	0.00%
100-4200-42-531230 Electric Expense	0.00	42.83	700.00	248.39	64.52%
100-4200-42-531270 Vehicle Gas Expense	0.00	963.12	3,000.00	4,220.14	(40.67%)
100-4200-42-531335 Uniforms	0.00	610.22	3,500.00	2,241.28	35.96%
100-4200-42-531700 Other Supplies	0.00	0.00	0.00	0.00	0.00%
100-4200-42-534221 Street Maintenance	0.00	155.70	1,000.00	2,689.04	(168.90%)
100-4200-42-534224 Sidewalk Const/Maint	0.00	0.00	0.00	350.00	0.00%
100-4200-42-541201 Phase 4	0.00	0.00	0.00	0.00	0.00%
100-4200-42-541202 ISTE A Expenses-Phase 2	0.00	0.00	0.00	0.00	0.00%
100-4200-42-541203 Capital Outlay Match	0.00	0.00	0.00	0.00	0.00%
100-4200-42-541500 Infrastructure Expense	0.00	0.00	0.00	0.00	0.00%
100-4200-42-542200 Vehicle Purchases	0.00	0.00	4,000.00	3,521.00	11.98%
100-4200-42-542400 Computer Equipment	0.00	0.00	0.00	0.00	0.00%
100-4200-42-542500 Other Equipment	0.00	0.00	0.00	0.00	0.00%
100-4200-42-579000 Contingencies	0.00	0.00	0.00	0.00	0.00%
100-4200-42-579001 Contingencies-LNBJ	0.00	0.00	0.00	0.00	0.00%
100-4200-42-720000 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
100-6200-62-522200 Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00%
100-6200-62-522210 Vehicle Repairs and Maintena	0.00	0.00	0.00	0.00	0.00%
100-6200-62-524260 Street Lights	0.00	0.00	0.00	0.00	0.00%
100-6200-62-531100 Office/Operating Supplies	0.00	0.00	0.00	0.00	0.00%
100-6200-62-531190 Misc Expense	0.00	0.00	0.00	0.00	0.00%
100-6200-62-531230 Electric Expense	0.00	20.84	250.00	131.51	47.40%
100-6200-62-531620 Movie in the park Expense	0.00	0.00	0.00	0.00	0.00%
100-6200-62-620000 City Park Expense	0.00	0.00	0.00	0.00	0.00%
100-6200-62-621000 Fundraising Expense - Calend	0.00	0.00	0.00	0.00	0.00%
100-7400-74-511100 Planning & Zoning Salaries	0.00	0.00	0.00	0.00	0.00%
100-9999-99-999999 Rounding	0.00	0.00	0.00	0.00	0.00%
Total General Fund Expenditures	\$ 0.00	\$ 147,534.47	\$ 1,820,148.00	\$ 1,160,346.24	36.25%
General Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ (118,854.42)	\$ (61,267.00)	\$ 60,544.60	198.82%

City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
 For Downtown Development Authority (160)
 For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget %
Revenues										
160-0000-00-321290	Independence Day Fees	\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
160-0000-00-321300	Event Sponsor Fees		0.00		0.00		0.00		0.00	0.00%
160-0000-00-321310	Saturday Market Fees		0.00		0.00		0.00		0.00	0.00%
160-0000-00-361000	Interest Income		0.00		0.55		0.00		7.09	0.00%
160-0000-00-371000	Donations from private source		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389001	Better Home Town		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389002	Raffles		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389005	Sale of Christmas Ornaments		0.00		0.00		0.00		160.00	0.00%
160-0000-00-389010	Bikes and Blues Revenue		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389012	Light Up Ellijay Revenue		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389015	Advertising Fees		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389020	Halloween Sales		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389025	Sticker Sales		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389030	St. Patrick Day Revenues		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389035	Home Tour Sales		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389040	Miscellaneous Sales		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389045	Paver Sales		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389050	Boomtown Revenue		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389055	Scarecrow Celebration Reven		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389060	Educational Programs		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389061	Christmas Raffle		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389062	Membership Discount Card		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389065	Billboard Revenues		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389070	Heritage Days Revenues		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389080	Apple Arts Revenues		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389085	Boardwalk Revenues		0.00		0.00		0.00		0.00	0.00%
160-0000-00-389090	Golf Tournament Revenues		0.00		0.00		0.00		0.00	0.00%
160-1600-16-321290	Independence Day Fees		0.00		0.00		0.00		0.00	0.00%
160-1600-16-321300	Event Sponsor Fees		0.00		0.00		0.00		0.00	0.00%
160-1600-16-321310	Saturday Market Fees		0.00		0.00		0.00		0.00	0.00%
160-1600-16-361000	Interest Income		0.00		0.00		0.00		0.00	0.00%
160-1600-16-371000	Donations from private source		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389001	Better Home Town		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389005	Ornament Sales		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389010	Bikes and Blues Revenue		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389012	Light Up Ellijay Revenue		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389015	Advertising Fees		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389020	Halloween Sales		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389025	Sales Revenue		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389030	St. Patrick Day Revenues		0.00		0.00		0.00		0.00	0.00%
160-1600-16-389035	Home Tour Sales		0.00		0.00		0.00		0.00	0.00%
Total Downtown Development Authority Revenues		\$	0.00	\$	0.55	\$	0.00	\$	167.09	0.00%

Expenditures

160-1600-16-521301	Contracted Services-Gilmer C	\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
160-1600-16-521305	Contracted Services - Chambe		0.00		0.00		0.00		0.00	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For Downtown Development Authority (160)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
160-1600-16-521320	Social Media	0.00	0.00	0.00	0.00	0.00%
160-1600-16-523300	Advertising	0.00	1,603.87	0.00	1,603.87	0.00%
160-1600-16-523500	Travel Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-523600	Dues, Fees & Subscriptions	0.00	0.00	0.00	0.00	0.00%
160-1600-16-523700	Education & Training	0.00	0.00	0.00	1,275.00	0.00%
160-1600-16-531100	Office/Operating Supplies	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531103	Xmas Lights/Banners	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531130	Postage	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531190	Misc Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531300	Catered Events(Food and Etc.)	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531600	Kiosk Expenses	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531601	Special Events Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531604	Golf Tournament Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531605	Educational Programs	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531610	Independence Day Expenses	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531615	Halloween Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531620	Movie in the park Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531625	Saturday Market Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531635	Print & Book Expenses	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531640	Ornament Expenses	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531645	Sticker Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531650	Light Up Ellijay Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531655	St. Patrick's Day Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531660	Bikes & Blues Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531661	Apple Arts Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531665	Home Tour Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531670	Raffles	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531673	Billboard Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531674	Heritage Days	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531675	Paver Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531680	Boomtown Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531685	Scarecrow Celebration Expens	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531690	Quilt Trail Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531695	First Saturdays	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531699	Boardwalk Expense	0.00	0.00	0.00	0.00	0.00%
160-1600-16-531700	Other Supplies	0.00	0.00	0.00	0.00	0.00%
160-1600-16-532000	Calendars	0.00	0.00	0.00	0.00	0.00%
Total Downtown Development Authority Expenditures		\$ 0.00	\$ 1,603.87	\$ 0.00	\$ 2,878.87	0.00%
Downtown Development Authority Excess of Revenues		\$ 0.00	\$ (1,603.32)	\$ 0.00	\$ (2,711.78)	0.00%

City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
For Confiscated Assets-Police (210)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
210-0000-00-351320	Cash Confiscation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
210-0000-00-361000	Interest Income	0.00	0.00	0.00	0.00	0.00%
210-0000-00-389000	Misc Income	0.00	0.00	0.00	0.00	0.00%
210-2100-21-361000	Interest Income	0.00	0.00	0.00	0.00	0.00%
210-2100-21-389000	Misc Income	0.00	0.00	0.00	3,714.30	0.00%
Total Confiscated Assets-Police Revenues		\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,714.30	0.00%
Expenditures						
210-2100-21-522650	Siezed Funds Distribution	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,711.45	0.00%
210-2100-21-523200	Telephone Expense	0.00	0.00	0.00	0.00	0.00%
210-2100-21-523500	Travel Expense	0.00	0.00	0.00	0.00	0.00%
210-2100-21-523700	Education & Training	0.00	0.00	0.00	0.00	0.00%
210-2100-21-531100	Office/Operating Supplies	0.00	0.00	0.00	0.00	0.00%
210-2100-21-531335	Uniforms	0.00	0.00	0.00	0.00	0.00%
210-2100-21-542500	Other Equipment	0.00	0.00	0.00	250.00	0.00%
210-2100-21-572800	10% Equitable Sharing	0.00	0.00	0.00	0.00	0.00%
Total Confiscated Assets-Police Expenditures		\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,961.45	0.00%
Confiscated Assets-Police Excess of Revenues Over Ex		\$ 0.00	\$ 0.00	\$ 0.00	\$ 752.85	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For Bond Escrow Account (220)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
220-0000-00-313100	Cash Bonds	\$ 0.00	\$ 0.00	\$ 50,000.00	\$ 25,790.00	48.42%
220-0000-00-341110	Cash Bonds	0.00	0.00	0.00	0.00	0.00%
220-0000-00-351200	Cash Bonds	0.00	0.00	0.00	0.00	0.00%
220-0000-00-361000	Interest Income	0.00	0.71	0.00	7.16	0.00%
220-2200-22-341110	Cash Bonds	0.00	0.00	0.00	0.00	0.00%
Total Bond Escrow Account Revenues		\$ 0.00	\$ 0.71	\$ 50,000.00	\$ 25,797.16	48.41%
Expenditures						
220-2200-22-571002	Refunds-Court Fines	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
220-2200-22-571500	Cash Bonds Released for Fine	0.00	0.00	0.00	0.00	0.00%
220-2200-22-613000	Bond-transfer to fine payment	0.00	967.00	50,000.00	30,983.00	38.03%
220-2200-22-613100	bond - transfer to Superior Co	0.00	0.00	0.00	0.00	0.00%
220-2650-26-613000	Bond-transfer to fine payment	0.00	0.00	0.00	0.00	0.00%
220-2650-26-613100	bond - transfer to Superior Co	0.00	3,833.00	0.00	3,833.00	0.00%
Total Bond Escrow Account Expenditures		\$ 0.00	\$ 4,800.00	\$ 50,000.00	\$ 34,816.00	30.37%
Bond Escrow Account Excess of Revenues Over Expen		\$ 0.00	\$ (4,799.29)	\$ 0.00	\$ (9,018.84)	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For Automobile Reserve (230)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget %
Revenues										
230-0000-00-392100	Sale of Fixed Assets-PD	\$	0.00	\$	0.00	\$	0.00	\$	2,650.00	0.00%
230-0000-00-392105	Sale of Fixed Assets-FD		0.00		0.00		0.00		0.00	0.00%
Total Automobile Reserve Revenues		\$	0.00	\$	0.00	\$	0.00	\$	2,650.00	0.00%
Expenditures										
230-2300-23-542200	Vehicle Purchases - Police	\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
230-2300-23-542205	Vehicle Purchase - Fire		0.00		0.00		0.00		0.00	0.00%
Total Automobile Reserve Expenditures		\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
Automobile Reserve Excess of Revenues Over Expendit		\$	0.00	\$	0.00	\$	0.00	\$	2,650.00	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget
For Technology Surcharge Fund (240)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
240-0000-00-351173 Technology Surcharge	\$ 0.00	\$ 448.00	\$ 0.00	\$ 5,408.00	0.00%
Total Technology Surcharge Fund Revenues	\$ 0.00	\$ 448.00	\$ 0.00	\$ 5,408.00	0.00%
 Technology Surcharge Fund Excess of Revenues Over	 \$ 0.00	 \$ 448.00	 \$ 0.00	 \$ 5,408.00	 0.00%

City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
For Multiple Grant Fund (250)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
250-0000-00-334310	Direct State Grants	\$ 0.00	\$ 0.00	\$ 38,342.30	\$ 60,342.30	(57.38%)
250-0000-00-334312	Direct State Grants - Streetsca	0.00	0.00	0.00	0.00	0.00%
250-0000-00-334315	Direct State Grant - CJCC	0.00	0.00	0.00	0.00	0.00%
250-0000-00-334320	DOT Grant - Phase V 0009061	0.00	0.00	0.00	0.00	0.00%
250-0000-00-334325	DOT GRANT - LMIG	0.00	0.00	0.00	0.00	0.00%
250-0000-00-334330	Georgia Recreational Trails Re	0.00	0.00	0.00	0.00	0.00%
250-0000-00-361000	Interest Income	0.00	5.29	0.00	54.02	0.00%
250-0000-00-389000	Misc Income	0.00	0.00	0.00	0.00	0.00%
250-0000-00-391200	Transfers in to General Fund	0.00	0.00	0.00	0.00	0.00%
250-0000-00-391201	Transfers In/Out SPLOST	0.00	0.00	0.00	0.00	0.00%
250-2500-25-334310	Direct State Grants	0.00	0.00	0.00	0.00	0.00%
250-2500-25-334325	DOT GRANT - LMIG	0.00	0.00	0.00	0.00	0.00%
250-2500-25-334350	Indirect State Grants	0.00	0.00	0.00	0.00	0.00%
250-2500-25-361000	Interest Income	0.00	0.00	0.00	0.00	0.00%
250-2500-25-389000	Misc Income	0.00	0.00	0.00	0.00	0.00%
250-2500-25-391200	Transfers in to General Fund	0.00	0.00	0.00	0.00	0.00%
250-2500-25-391202	Transfers into General Fund fr	0.00	0.00	0.00	0.00	0.00%
Total Multiple Grant Fund Revenues		\$ 0.00	\$ 5.29	\$ 38,342.30	\$ 60,396.32	(57.52%)

Expenditures						
250-0000-00-611003	Transfers out of General Fund	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
250-2500-25-531101	GOHS Expenses	0.00	0.00	0.00	0.00	0.00%
250-2500-25-531105	GOHS Expenditures	0.00	0.00	0.00	0.00	0.00%
250-2500-25-531190	Misc Expense	0.00	0.00	0.00	21,903.00	0.00%
250-2500-25-531200	Harrison Park Trails #NRT-09(0.00	0.00	0.00	0.00	0.00%
250-2500-25-531600	AGF Grant Expenses	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541200	Project 0006612 TE Phase III	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541204	Streetscape Phase V	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541300	FY 2018 LMIG	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541307	LMIG-FLOOD EXPENSE	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541403	Project 0008142.E300 GDOT	0.00	0.00	0.00	0.00	0.00%
250-2500-25-541500	Infrastructure Expense	0.00	0.00	0.00	0.00	0.00%
250-2500-25-553200	CJCC Grant - Interview Room	0.00	0.00	0.00	0.00	0.00%
250-2500-25-553210	GAHA Grant Expenses	0.00	0.00	0.00	0.00	0.00%
250-3200-32-531101	GOHS Expenses	0.00	0.00	0.00	0.00	0.00%
250-3500-35-541510	Capital Outlay	0.00	0.00	0.00	0.00	0.00%
250-4200-42-541400	Project Expenditures - Streets	0.00	0.00	0.00	0.00	0.00%
Total Multiple Grant Fund Expenditures		\$ 0.00	\$ 0.00	\$ 0.00	\$ 21,903.00	0.00%

Multiple Grant Fund Excess of Revenues Over Expendit	\$ 0.00	\$ 5.29	\$ 38,342.30	\$ 38,493.32	(0.39%)
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City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
For Hotel/Motel Fund (275)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
275-0000-00-314100	Hotel/Motel Tax	\$ 0.00	\$ 0.00	\$ 7,500.00	\$ 7,643.34	(1.91%)
275-0000-00-361000	Interest Income	0.00	3.23	5.00	27.66	(453.20%)
275-2750-27-314100	Hotel/Motel Tax	0.00	0.00	0.00	0.00	0.00%
275-2750-27-361000	Interest Income/Hotel Motel	0.00	0.00	0.00	0.00	0.00%
275-2750-27-389000	Misc Income	0.00	0.00	0.00	0.00	0.00%
275-2750-27-391203	Transfers into General Fund fr	0.00	0.00	0.00	0.00	0.00%
Total Hotel/Motel Fund Revenues		\$ 0.00	\$ 3.23	\$ 7,505.00	\$ 7,671.00	(2.21%)
Expenditures						
275-2750-27-523300	Advertising	\$ 0.00	\$ 0.00	\$ 3,000.00	\$ 0.00	100.00%
275-2750-27-531102	Fireworks	0.00	0.00	0.00	0.00	0.00%
275-2750-27-531190	Misc Expense	0.00	0.00	4,505.00	4,800.00	(6.55%)
275-2750-27-531610	Parade Expense	0.00	0.00	0.00	0.00	0.00%
275-2750-27-531620	Park Event Expenses	0.00	0.00	0.00	0.00	0.00%
275-2750-27-531699	Boardwalk Expense	0.00	0.00	0.00	0.00	0.00%
Total Hotel/Motel Fund Expenditures		\$ 0.00	\$ 0.00	\$ 7,505.00	\$ 4,800.00	36.04%
Hotel/Motel Fund Excess of Revenues Over Expenditure	\$	0.00	\$ 3.23	\$ 0.00	\$ 2,871.00	0.00%

City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
For Cemetery Fund (276)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget %
Revenues										
276-0000-00-349100	Sale of Cemetery Lots	\$	0.00	\$	0.00	\$	3,000.00	\$	14,250.00	(375.00%)
276-0000-00-361000	Interest Income		0.00		1.39		10.00		9.18	8.20%
276-0000-00-391204	Transfers into General Fund fr		0.00		0.00		0.00		0.00	0.00%
276-2760-28-349100	Sale of Cemetery Lots		0.00		0.00		0.00		0.00	0.00%
276-2760-28-361000	Interest Income		0.00		0.00		0.00		0.00	0.00%
276-2760-28-391204	Transfers into General Fund fr		0.00		0.00		0.00		0.00	0.00%
Total Cemetery Fund Revenues		\$	0.00	\$	1.39	\$	3,010.00	\$	14,259.18	(373.73%)
Expenditures										
276-0000-00-511100	Salaries	\$	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%
276-0000-00-512200	FICA		0.00		0.00		0.00		0.00	0.00%
276-2760-28-511100	Salaries		0.00		0.00		0.00		0.00	0.00%
276-2760-28-512200	FICA		0.00		0.00		0.00		0.00	0.00%
276-2760-28-531100	Office/Operating Supplies		0.00		0.00		0.00		0.00	0.00%
276-2760-28-531190	Misc Expense		0.00		0.00		2,010.00		0.00	100.00%
276-2760-28-543210	Bank Analysis Fee		0.00		0.00		0.00		0.00	0.00%
276-2760-28-571002	Refunds-Cemetery Lots		0.00		0.00		1,000.00		0.00	100.00%
Total Cemetery Fund Expenditures		\$	0.00	\$	0.00	\$	3,010.00	\$	0.00	100.00%
Cemetery Fund Excess of Revenues Over Expenditures		\$	0.00	\$	1.39	\$	0.00	\$	14,259.18	0.00%

City of Ellijay
Statement of Revenue and Expenditures

Revised Budget
For SPLOST-2014 (321)
For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
321-0000-00-313100	Special Local Option Sales Ta \$	0.00 \$	21,293.79 \$	200,000.00 \$	183,587.90	8.21%
321-0000-00-334310	Direct State Grants	0.00	0.00	38,342.00	0.00	100.00%
321-0000-00-334320	DOT Grant	0.00	0.00	0.00	0.00	0.00%
321-0000-00-361000	Interest Income	0.00	9.80	40.00	103.58	(158.95%)
321-0000-00-391200	Transfers in to General Fund	0.00	0.00	0.00	0.00	0.00%
321-4200-42-334310	Direct State Grants	0.00	0.00	0.00	0.00	0.00%
Total SPLOST-2014 Revenues		\$ 0.00	\$ 21,303.59	\$ 238,382.00	\$ 183,691.48	22.94%
Expenditures						
321-0000-00-521900	Due to General Fund \$	0.00 \$	0.00 \$	0.00 \$	0.00	0.00%
321-0000-00-611000	Transfers Out of General Fund	0.00	0.00	0.00	0.00	0.00%
321-4200-42-511100	Salaries	0.00	0.00	86,444.00	121,507.90	(40.56%)
321-4200-42-512100	Group Insurance	0.00	0.00	22,000.00	31,182.54	(41.74%)
321-4200-42-512200	FICA	0.00	0.00	6,421.00	8,985.26	(39.94%)
321-4200-42-521900	Due to General Fund	0.00	0.00	63,517.00	0.00	100.00%
321-4200-42-522200	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00%
321-4200-42-522211	Equip-Repairs and Maintenanc	0.00	0.00	0.00	0.00	0.00%
321-4200-42-531100	Office/Operating Supplies	0.00	0.00	0.00	0.00	0.00%
321-4200-42-534221	Street Maintenance	0.00	0.00	50,000.00	8,014.96	83.97%
321-4200-42-541200	Project 0006612 TE Phase III	0.00	0.00	0.00	0.00	0.00%
321-4200-42-541204	Streetscape Phase V	0.00	0.00	0.00	0.00	0.00%
321-4200-42-541225	Parks & Recreation	0.00	90.00	0.00	2,846.02	0.00%
321-4200-42-541300	FY 2015 LMIG	0.00	0.00	0.00	0.00	0.00%
321-4200-42-541305	LMIG-2016	0.00	0.00	10,000.00	0.00	100.00%
321-4200-42-541400	Infrastructure	0.00	0.00	0.00	0.00	0.00%
321-4200-42-542200	Vehicle Purchases	0.00	0.00	0.00	0.00	0.00%
321-4200-42-542500	Capital Equipment	0.00	0.00	0.00	0.00	0.00%
321-6200-62-541230	Park Charette	0.00	0.00	0.00	0.00	0.00%
Total SPLOST-2014 Expenditures		\$ 0.00	\$ 90.00	\$ 238,382.00	\$ 172,536.68	27.62%
SPLOST-2014 Excess of Revenues Over Expenditures		\$ 0.00	\$ 21,213.59	\$ 0.00	\$ 11,154.80	0.00%

City of Ellijay
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2018-9 Ending September 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$	0.00	\$ 50,442.81	\$ 2,096,120.30	\$ 1,524,645.37	27.26%
Total Expenditures	\$	0.00	\$ 154,028.34	\$ 2,119,045.00	\$ 1,400,242.24	33.92%
Total Excess of Revenues Over Expenditures	\$	0.00	\$ (103,585.53)	\$ (22,924.70)	\$ 124,403.13	642.66%